

JOE LOMBARDO
Governor
TONY WREN
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

STATE OF NEVADA DEPARTMENT OF TAXATION

Web Site: https://tax.nv.gov Call Center: (866) 962-3707

LAS VEGAS OFFICE 700 E. Warm Springs Rd, Suite 200 Las Vegas, Nevada 89119 Phone (702) 486-2300 Fax (702) 486-2373

CARSON CITY OFFICE 1550 College Parkway, Suite 115 Carson City, Nevada 89706-7937 Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE 4600 Kietzke Lane, Suite L235 Reno, NV 89502 Phone: (775) 687-9999 Fax: (775) 688-1303

Posted 3/21/23

Nevada Tax Commission

Notice of Workshop and Public Hearing

Governor's Executive Order 2023-003

Notice of Workshop	Notice of Public Hearing
Date and Time of Meeting:	Date and Time of Meeting:
April 7, 2023, at 9:00am	April 21, 2023, at 10:00am
Place of Meeting:	Place of Meeting:
Nevada Department of Taxation Large	Nevada Department of Taxation
Conference Room	Large Conference Room
1550 College Parkway, Suite 115	1550 College Parkway, Suite 115
Carson City, NV 89706	Carson City, NV 89703
Zoom Information:	Zoom Information:
Please click this URL to join from a PC, Mac, iPad,	Please click this URL to join from a PC, Mac, iPad,
iPhone or Android device:	iPhone or Android device:
https://us02web.zoom.us/j/81653501047	https://us02web.zoom.us/j/83507080693
Or One tap mobile:	Or One tap mobile:
+17193594580, 81653501047# US	+17193594580, 83507080693# US
+12532050468, 81653501047# US	+12532050468, 83507080693# US
Or join by phone:	Or join by phone:
Dial (for higher quality, dial a number based on your	Dial (for higher quality, dial a number based on
current location):	your current location):
US: +1 719 359 4580 or 1 253 205 0468 or	US: +1 719 359 4580 or +1 253 205 0468 or
+1 253 215 8782 or +1 346 248 7799 or	+1 253 215 8782 or +1 346 248 7799 or
+1 669 444 9171 or +1 669 900 9128 or	+1 669 444 9171 or +1 669 900 9128 or
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+1 301 715 8592 or +1 305 224 1968 or	+1 301 715 8592 or +1 305 224 1968 or
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Webinar ID: 816 5350 1047	Webinar ID: 835 0708 0693
International numbers available:	International numbers available:
https://us02web.zoom.us/u/kcYrJbFqeZ	https://us02web.zoom.us/u/kbXP0eEuxC

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Pursuant to Governor Lombardo's Executive Order No. 2023-003, all Executive Branch agencies, boards, and commissions must conduct a comprehensive review of the regulations subject to their enforcement and provide a report to the Governor's office by May 1, 2023, detailing how the regulations may be streamlined, clarified, reduced, or otherwise improved to provide for the general welfare of the State without inhibiting economic growth. The Executive Order further requires these agencies, boards, and commissions to recommend at least ten (10) regulations for removal/repeal. Finally, the Executive Order requires each agency, board, and commission to hold a public hearing to obtain industry stakeholder feedback regarding recommended regulatory changes.

The Nevada Tax Commission (NTC) is established under NRS 360.010 and serves as the head of the Department of Taxation pursuant to NRS 360.120. The NTC has statutory authority to adopt certain regulations set forth in the following chapters of the Nevada Administrative Code:

- Chapter 360 (Revenue and Taxation: General Provisions)
- Chapter 361 (Property Tax)
- Chapter 361A (Taxes on Agricultural Real Property and Open Space)
- Chapter 362 (Taxes on Patented Mines and Proceeds of Minerals)
- Chapter 363A (Taxes on Financial Institutions)
- Chapter 363B (Business Tax)
- Chapter 363C (Commerce Tax)
- Chapter 363D (Tax on Gross Revenue of Gold and Silver Mining Businesses)
- Chapter 364 (Tax on Rental of Transient Lodging)
- Chapter 368A (Live Entertainment Tax)
- Chapter 369 (Intoxicating Liquor: Licenses and Taxes)
- Chapter 370 (Tobacco: Licensing and Taxes; Supervision of Manufacturers and Wholesale Dealers)
- Chapter 372 (Sales and Use Tax)
- Chapter 372A (Tax on Controlled Substances), 372B (Taxes on Passenger Carriers)
- Chapter 374 (Local School Support Tax)
- Chapter 375 (Taxes on Transfers of Real Property)
- Chapter 375A (Tax on Estates)
- Chapter 377 (City-County Relief Tax)
- Chapter 387 (Financial Support of School System)
- Chapter 444A (Programs for Recycling)
- Chapter 482 (Motor Vehicles and Trailers: Licensing, Registration, Sales, and Leases)
- Chapter 482C (Peer to Peer Car-Sharing Programs)
- Chapter 490 (Off-Highway Vehicles)
- Chapter 585 (Drugs and Cosmetics Taxation of Amygdalin and Procaine Hydrochloride)
- Chapter 680B (Insurance: Fees and Taxes)

The Department staff will hold a public workshop and the NTC will hold a public hearing in accordance with this Notice to consider stakeholder input to amend or repeal various provisions under these chapters of NAC that are subject to the jurisdiction of the NTC.

Regulations for repeal/amendment: (See Attachment)

A copy of this Notice can be found on the Department's website at https://tax.nv.gov/Boards/Public Meetings/ and at the Nevada Legislature's website at https://www.leg.state.nv.us/App/Notice/A/.

All interested parties will have the opportunity to present their ideas. Please submit all suggestions in writing at least one (1) week prior to the Workshop and two (2) weeks prior to the Hearing so the suggestions can be disseminated at the meeting. Written comments may be accepted at any time. Please email any comments to Sarah Glazner at sglazner@tax.state.nv.us so they may be posted to the Departments website.

Members of the public who are disabled and require accommodations or assistance at the Workshop or Hearing 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 Workshop.

<u>Notice has been posted at the following location:</u> The Department of Taxation - 1550 College Parkway, STE 115, Carson City.

Notice has been EMAILED/MAILED for posting at the following locations: Department of Taxation - 4600 Kietzke Lane, Building L, Ste 235, Reno; Department of Taxation - 700 E. Warm Springs Rd, Ste 200, Las Vegas; The Legislative Building - Capitol Complex, Carson City; The Nevada State Library -100 Stewart Street, Carson City; The County Public Library's, Interested Parties Group, and the Mailing List maintained by the Department. Notice of this meeting was posted on the Department of Taxation website at https://www.leg.state.nv.us/, and the Nevada Public Notice Website at https://www.leg.state.nv.us/, and the Nevada Public Notice Website at https://www.leg.state.nv.us/, and the Nevada Public Notice Website at https://www.leg.state.nv.us/, and the Nevada Public Notice Website at https://tax.nv.gov/.

If you have any questions, please feel free to call Sarah Glazner at 775-684-2059.



EXECUTIVE ORDER 2023-003

Order Freezing the Issuance of New Regulations and Requiring a Review of Existing Regulations by All Executive Branch Agencies, Departments, Boards and Commissions

WHEREAS, state regulations should protect workers, consumers and the environment, while promoting entrepreneurship and economic growth; and

WHEREAS, state regulations can become outdated, result in unintended consequences, create conflicts or impose an unnecessary burden on citizens, businesses or government entities; and

WHEREAS, it is in the best interest of the state of Nevada that its regulatory environment be concise, transparent, stable, balanced, predictable and thoughtfully constructed; and

WHEREAS, Nevada's current regulatory structure is too often unfocused and inefficient, contains regulations that are obsolete and includes regulations that are unnecessarily onerous, thereby limiting the economic potential of the State; and

WHEREAS, Article 5, Section 1 of the Nevada Constitution provides that, "The Supreme Executive Power of this State shall be vested in a Chief Magistrate who shall be Governor of the State of Nevada;

NOW, THEREFORE, by the authority vested in me as Governor by the Constitution and laws of the State of Nevada, it is hereby ordered as follows:

SECTION 1

Every executive branch department, agency, board and commission shall undertake a comprehensive review of the regulations subject to its enforcement. On or before, May 1, 2023 each department, agency, board and commission shall provide a report to the Governor's office detailing how the regulation subject to its enforcement 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.

SECTION 2:

As part of its report, every executive branch department, agency, board and commission shall provide a list of not less than ten (10) regulations recommended for removal, ranking them in descending order of priority.

SECTION 3:

Prior to submitting their respective reports, every executive branch department, agency, board and commission shall hold a public hearing, after having provided reasonable notice consistent with Chapter 233B of the Nevada Revised Statutes, to key industry stakeholders, to: (i) vet their recommended changes; (ii) solicit input as to the merits of those changes and (iii) identify other regulatory changes stakeholders feel are worthy of consideration. Stakeholder input shall be reflected in the summary of findings and recommendations included in each submitted report.

SECTION 4:

Unless specifically exempt from this Executive Order as set forth in Section 5, no new regulations shall be proposed, approved or acted on by any executive branch agency, department, board or commission until such time as this Executive Order is rescinded.

SECTION 5:

The following regulations are not subject to the suspension set forth in Section 4:

(a) Regulations that affect public health;

- (b) Regulations that affect public safety and security;
- (c) Regulations that are necessary in the pursuit of federal funds and certifications;
- (d) Regulations that affect the application of powers, functions and duties essential to the operation of the executive branch agency, department, board or commission at issue;
- (e) Regulations that affect pending judicial deadlines; and
- (f) Regulations necessary to comply with federal law.

Until the suspension of this Executive Order, each executive branch department, agency, board and commission that intends to continue with the enactment of a proposed regulation under an exception to the freeze set forth in Section 4 shall submit a report to the Governor's office identifying which exemption the proposed regulation falls within and detailing the problem the regulation addresses or the value to the public of the regulation, how the regulation addresses the problem or the benefits provided by the regulation, why alternate forms of regulation are insufficient to address the problem and whether other regulations currently address the problem.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nevada to be affixed at the State Capitol in Carson City, this 12th day of January, in the year two thousand twenty-three.

Governor

Secretary of State

Deputy

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No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	360.010 360.015	Definitions. "Board" defined.	As used in this chapter, realess the contest otherwise requires, the words and terms defined in NAC 300.015 to 300.040, inclusive, have the meanings accribed to them in those sections. "Board" remarks to Stark Board of Equalization.	
4	360.020		"Contrainoin" reasts the Novela Tax Contrainoins. "Department" mean the Novela Tax Contrainoins.	
6	360.025 360.030	"Director" defined.	"Director" means the Executive Director of the Department.	
7	360.035 360.040	"Hearing officer" defined. "Staff" defined.	*Harring offices" means the Director or any other present the Contentiories may designate *Staff* means the staff of the Department.	
	360.042	Taxpayers' Bill of Rights: Publication and distribution of	1. NRS 300.291, the Tappayers' Bill of Rights, specifies the rights of the tappayers of Nevada. These rights, warranteed in pumpled form, will be farabled to all tappayers and any other person upon respect and will be updated as needed. The Department shall support not only the letter, but also the opinit, of the previsions of the Tappayers' Bill of Rights.	
		Publication and distribution of informational pumphlet; written instructions concerning rights and exsponsibilities of targuyers; periodical newsletter with information on common errors;	Trapports Baller digits. (White instruction digits deprised. (White instruction digits deprised of the right on depositabilities. (In White instruction digits deposed of their right on depositabilities. (In Marine instruction contenting the non-transaction content in the instruction con	
,		periodical newsletter with information on common errors; timely response to request of	(c) A writen request to read writen request selective lay is topogram, within 30 days with receiving the request, utilises other arrangements have become after in advances. 3. The Dispursame to accept certification groups on our are prosed according 12 mething specific confidence in a writing international between the temporar and the Dispursame. The Director's approval is required before any mach agreement becomes efficience.	
Ш		taxpayer; agreements for payment of tax in installments.		
10		PRACTICE BEFORE THE NEVADA TAX COMMISSION - General		
	360.043	Provisions	1. The making ANA MANUAL NA Workship	
11	360.043	Scope; construction; deviation.	1. The provisions of NAC 1804 by 1805 dictation: (a) Govern the practice and procedure in contented cross before the Commission and Department. (b) Govern the practice and procedure in contented cross before the Commission and Department. (c) Govern the practice and procedure before the Commission or Department under titles 3 trad 22 of 1808.	
Ш	360.045		(e) Will be librarily control to source the jet, openly and economical determination of all issues presented to the Control on the Openment. 2. In special cases, where good cases appears, not contrary to statute, deviation from those rules, if supdated to by all purious of record, will be persisted.	
12	360.043	Commissions.	A playing, untiling, but not instead, a complete, a poisson, access, both, when, without a supplication, which has discoved be Desirated and the Desirate of the Commissions in our difference in confidence of the Commission and a compact in a post and the Commission of the Commission and a compact in a commission of the Commission and a compact in a commission of the Commission and a compact in a compact in a commission and a compact in a compact in a commission and a compact in a compact in a commission and a commission and a compact in a commission and a compact in a commission and a compact in a commission and a compact in a commission and a	
Ш	360.050	For and remittances.		
13	360.050	Pees and remittances.	2. Resiliences in currency or coins are wholly at the risk of the trenster and the Department assumes no responsibility for loss thereof. 3. Postage strange value by the vaccepted a restrinance. 3. Postage strange value by the vaccepted a restrinance.	
14	360.055	Hearing calendar; notice of meetings of Commission.	1. A learning calculator will be refined invasible of the Control	
15	360.056 360.057	Testimony must be under oath. Certificate of Service.	Out or indexes will be ables on the great out or afferentiate administrated by the hunting efforts. Director at Commissioners. Before taking the wiscens start, each personant overar, or affire, that the intrinsesy he at due is about to give will be the reads, the which inch and arthright that the reads.	
	360.1157	Centricale of Service.	With all documents required to be served, an acknowledgment of service or a conflictant is substantially the following form must be included: Limity conflicts there this day wered the integring document upon all practice of service in this proceeding (by delivering a copy thereof in person to	
16			Signatur	
H	360.058	Transcripts.	1. Its transcript of any hearing held before the Commissions or the hearing effect is desired by the politions or appoint, to a she must family the reporting, topy for the transcript and delivers copy of the transcript to the Director within 30 days after requesting a reducating a reducating or foliage as appeal of the muster. 2. It is transcript in prognally she politioner or appointed from a layer recording resoluted by the Dispersions within the time required by showcoin 1.	
17				
18	360.060	Meetings and hearings: Conduct required; smoking prohibited.	A person appearing in a proceeding shall conform to the recognized standards of obtacl and controva conduct. Smoking in probabilist during all meetings of the Commission and hearings before the hearing officer.	
19		Parties; Legal Representation		
П	360.065	Classification of parties.	1. "Appellus" near say purp appealing to the Contrivious from a decision of the learing effect. 2. "Satemant" means a prosent local genoment there than the registal party to the proceedings to be deeped yand sobstantially affected by the proceedings and who is allowed parameter box. 20.0170 to appear and present testiments per effective for the proceedings and who is allowed parameter box. 20.0170 to appear and present testiments per effective for the proceedings and who is allowed parameter box. 20.0170 to appear and present testiments per effective for the proceedings and who is allowed parameter box. 20.0170 to appear and present testiments per effective for the proceedings and who is allowed parameter box. 20.0170 to appear and present testiments per effective for the proceedings and who is allowed parameters box. 20.0170 to appear and present testiments per effective for the proceedings and who is allowed parameters box. 20.0170 to appear and present testiments per effective for the proceedings and who is allowed parameters between the proceedings and the proceedin	
20			3. "Peritores" means any person who requested or stacks and secretarisation, or deal or adjustment of any tax, tax itshifty or the amount of any tax paid by the person, an assessment for tax purposes or determination of value for any purpose, or who peritions the Department or Commission for an advisory opinion or to adopt, amend or appeal a regulation. **Responded" means any person who is required to respond to an appeal of an administrative decision of the Commission.	
Ш	Ava 0***			
	360.070	Interveners.	A person and and personant other fine is a significant to an expenditure to an expension procure and the contract of the contr	
			2. Points for lower to intervene mount by in writing and most descript (early) feating for processing in which intervention is ought. The printen man or for the firm mer and address or performed or coming and coming or descript contract or the printen man or for the firm of the printen man or for the firm of the printen man or for the printen man or for the firm of the printen man or for the firm of the printen man or for the printen man or for the printen man or for the firm of the printen man or for the printen man or fo	
21			3. Except an observing provided in this subsection, positions for leave to intervene and poor of service of copios thereof on all other portion of record must be filed not less than 21 working play before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the communication of the hearing. The Commission may consider a portion for leave to intervene which is filed less than 21 working days before the commission of the hearing.	
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			4. It is personable controls in the state across a store that is mission in the support mater of the processing of any personable as done in the state of the sta	
	360.090	Rights of petitioner and staff at evidentiary hearing.	1. Call and creatring withstrone. 2. Introduces arbitrar relevant to the issues of the case. 3. Conse-curation opening witnesses on any matter relevant to the issues of the case, core though that matter was not covered in the direct examination. 3. Conse-curation opening witnesses on any matter relevant to the issues of the case, even though that matter was not covered in the direct examination.	
22			1. One-section opposite printensor was up maker relevant to the issue of the case, extended the darker was not covered in the direct examination. 4. Impostude systems configured or which party for called the victories to waste. 5. Other relevant evidence. 6. Other relevant evidence. 6. Other persons who because of their their relevantionship to any other graph, may be an abstract witness.	
H	360.085	Representation of parties; qualifications of attorneys.	b. Call may person who, because of this we districtionship to any other peris, may be an observe window, and comme him or her as an adverse window. A purpty may oppose in person, no perviolati in whoscion 2 or may be represented by an adverse, on accounted or an arthrivined representative. 2. A party, of the the has anterial person, may oppose.	
23			(a) If a personally by a person. (b) If a personally by a person. (c) If a personal by a person of the personal person of the personal person of the personal person of the personal	
			(e) It as interpretation of parameters of parameters assecut, ages or employee. (f) If a management parameters of	
H	360.090	Representation of parties and appearance as expert witness by	must be associated with the attention speciation for the Contantion on the Department. 1. No ferror complexes of the Department are number of the Attenty-October 1 will tray a part of the Attenty of the Department of the Contantion of the Contantion on a representative capacity on behalf of other parties in a proceeding in which the end to be provided by the Attenty of the Department of the Contantion of	
24		appearance as expert witness by former employee of Department or Attorney General's Office limited.	or the personned price has necessary to the Commissions or Department. 2. No former employed to the Department may at any time after receiving his or the receiption at properties of the Commission of the Commission, as an expert witness on behalf of other parties in a proceeding in which he or the previously took an active part in the investigation or properties as a representative of the Experiment.	
25		Hearings on Petitions for Redetermination		
24	360.095	Notice; location	Reactings will be held before the Director or other designated hearing efficie. Except as provided in subsection 3, notice of the places, date and how of the hearing will be served at least 10 days before the date set for the hearing. Hearings will be held at the efficies of the Department in Circus City, Nevall, or at each other places the State in may be designated in the notice of hearing.	
27	360.096	Petition for redetermination in	Land and a position for a noderestimation in a controval case, all controval into a control case position for a noderestimation in a controval case, and control case position for a noderestimation in a controval case, all controval case, all control case, all case case case all case case case case case case case case	
21	360.100	contested case; issues. Prehearing conferences.		
28			1. The large flater may, one that prese to a median of the material policy flater interests, one which will be a median of the contract of the	
Ш	avo sar		3. In any proceeding the learning officer may, in his or be discretion, call all of the purious together for a conference before the belong of the coinney. The bearing officer shall into on the record the results of the conference.	
29	360.120 360.125		The having officer may, in his or that description, either before or during a busing great continuous or recessors. At the time and place set for the hearing, if a persy fails to appear, the hearing officer may, in his or the education, domino the proceeding without projection or may receeve the hearing for a period of time to be set by the hearing officer to enable the pury to attend.	
30	360.130	Burden of proof; presentation of	 Any person socking a reductriation or a depotent of any xx, tax liability or the assessed in yax paid, or of an assessment for tax purposes has the baden of proof in any evidentity basing ordered or noticed for that purpose. Evidence may be reactived in any manner ordered by the having officer, but will ordered by the control family assessment of the purpose. 	
31		evidence.	(a) Bird orientation by the stuff: (b) The retilinence:	
			(c) The shall; (d) Intervent, and (l) Relating by the printence.	
Ħ	360.135	Subpoenus.	(a) Radmill 19 ke positions: [Adjust to the minimizes] [Adjust to the min	
32			3. The hearing-officer may require that an adoptional regional by a purp for the production of books, weybills, papers, accounts or other documents be insued only after the submission of an application in writing, which operation as clearly as may be, the books, weybills, papers, accounts or other documents desired. (a) General the application and issue the adoption:	
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Н	360.145	Admission of evidence; depositions;	The learning will not be creducted according to the technical rules of evidence. Any relevant evidence may be admitted, except where precladed by two, if it is of a type commonly relied upon by associable and product profession the conduct of their diffuir, even though the evidence might be adjusted to objection in civil actions.	
		affidavits.	2. Heaves yestimen, as that term is used in civil actions, may be admirted for the purpose of experiencing or explaining other visioner, is not undificated to a quite of the purpose of experiencing or experiencing or experiencing or experiencing of the relative of the purpose	
33			5. The parties or their curated may by writen simplation, upon that certain specified evidence may be admitted, even though the evidence would atherwise be subject to objection. 6. The learning different every proby to any proceedings may case the disposition of the beauts to be taken in the masser procedule by how and the relace of the course for disposition is civil actions. 7. The admittent of any process procedure has contained in the general contained to the course for disposition in civil actions. 7. The admittent of any process parties and the format contained and the processing and the relace of the course for dispositions in civil actions.	
Ш	360.150	Official notice.		
		AND MAKE.	1. Below, regulations, official supers, decisions and orders of the Commission and any regulatory spaces of the State. 2. Constant of closicions, reflects and a prima is small by the Commission. 3. Martin of comment benefits and a below the Confession and the Commission of the Commission and Commission. 3. Martin of comment benefits and the close of confession advances. 4. Martin of comment benefits and the close of confession advances. 4. Martin of comment benefits and the close of confession advances. 4. Martin of comment benefits and the close of confession and the commission and the commission and the comment of commission and the comment of confession and the commission and the	
			4. Official document, if perfectives, when proposity involuted into the record of fermal proceedings by reference if proper and definite reference to the document is made by the party officining is and it is sphilished and generally circulated so that all of the parties of interest as the hearing have an apportunity to continue it and present arbitraries of the parties of perfective in public and proceedings by the control of the State. A Mattern which camp by a placinity protected by the courts of the State.	
35	360.155	Briefs.	1. In any having, the having officer may order briefs filled within seath time as he or the allows. 2. Briefs must be filed with the having officer and be accompanied by an action obliquent of or an affidior's drowing service on all other parties of record.	
36	360.170	Duties of hearing officer after hearing.	1. After the hearing of a contented case, the hearing officer half prepare findings of fact, conclusions of law and his or her fault decision on the issues presented in the hearing. 2. The hearing officer shall serve a copy of his or her findings of fact, conclusions of law and decision upon all the purits of record and members of the Commissions within 60 days when the date of the hearing.	
37		Appeak		
38	360.172	Notice of appeal: Contents.	A mixed of uponal field premant to paragraphy of set subsection a 1 of 185 500-26 min. 1. Mentify the decision being appealed, the date on which the decision was rendered and the havis for the appeal; and 2. Indicals an existence of the amount of meany as insect on the appeal. The criminals in thirday on the Commission of the Department, any pusy to the appeal or any other persons or governmental entity.	
H	360.173	Notice of appeal: Timely filing, extension of time for filing.		
		and the same of thing.	1. Except on a developmental is it in color requestive error with a first color requestive error with the color of the col	
39			(1) Sources copyee ne concus of columny care and without the testion of the trapport; and (2) Is the result of circumstances beyond the central of the trapport. Such circumstances may include, without limitation, a natural dissance or other dissance to other dissances beyond the centre of the trapport, or the death or hospitalization of the person responsible for filing the notice of appeal. 3. A notice of people filled with the Department inconcedures with an extraorison of time greated by the Deverse parameter is the section shall be domined to be furnly (filed.)	
Ш			1. A native of upped lifet with the Department incornations with an entitionise of time greated by the Decompressant to the science field by the Contract by the Security of the Contract by t	
	360.174	Determination of effect of appeal on local governmental revenue; provision of notice of appeal to	1. As soon as practicable after a suppose or the authorised representative of a tompose files a notice of appeal present by septembly of obsection 1 of NRS 302-25, the Department shall determine whether the appeal in likely to affect the revenue of a county or other local government. The Department shall make that determined to be advantaged to the contract of the county of the	
		certain persons; intervention by certain local governments.	Assessment on the contract to NAC 200 17.2 (the most of energy of a print or the upped or, of the Department determine that the columns is inaccents, based upon the particular facts and circumstances of the upped, and (b) the upped interesting contraction of the columns of the upped in the upper interesting	
			(a) As soon as practicable after making that determinance, provide a copy of the notice of appeal as: (1) The district atteneys and the governing body of the contract country regarding whether the determination in stude; and	
40			(b) At least 30 calculate days before the data of the first meeting at which the Commission may hear the appeal, noishy each persons to whom a copy of the netice of appeal was provided parament to prangingh (s) of the date of that meeting. —A county or white local paramental transcrives a copy of a native of appeal persons to this substitution may intervent in the appeal in the means provided in MAX 200070. It is transprove or the medical and presentative of the appeal in a native of appeal trans prant of parameter by desirable of the contract of the appeal in a noise of appeal and noise of appeal may noise of appeal and noise of appeal may no appeal and the Decease desirable appeal in a noise of appeal and noise and appeal and noise a final parameter and the appeal involves a long long of the medical appeal and the appeal involves a long long or of the medical appeal and the appeal and the Decease desirable appeal involves a long long of the date of that meeting.	
			(a) A county regarding which a copy of the notice of appeal has not been provided to the district attention; and the governing body of the county pursuant to subsection 2, the Director may provide a copy of the notice of appeal to that derict attention; and poverning body. (b) A local povernment regarding which as copy of the notice of appeal to that derict attention; and poverning body. (c) A local povernment regarding which as copy of the notice of appeal to that poverning body. (d) A local povernment regarding which as copy of the notice of appeal to that poverning body. (e) A local povernment regarding which as copy of the notice of appeal to that poverning body. (f) A local povernment regarding which as copy of the notice of appeal to that derict this individual content of the	
			(2) The principals of each other both of permentar prographic year for the formation in male. (3) Allocate Nicolated by Schools the Solidate of the permentar prographic of the date of that moving (3) Allocate Nicolated by Schools the Solidate of the permentar prographic of the date of the moving (4) Allocate Nicolated by Schools the date of the solidate of the permentar prographic of the date of the solidate of the permentar prographic of the permentar prographic of the solidate of the permentar prographic of the permentar prographic of the solidate of the permentar prographic of the permentar prographic of the solidate of the permentar prographic of the permentar prographic of the permentar prographic of the solidate of the permentar prographic of the permentar prographic of the solidate of the permentar prographic of the permentar prographic of the solidate of the permentar prographic of the permentar permentar prographic of the permentar permenta	
			(s) The population and distribution to them to the county or other lacid poverment; and (b) The ability of the docusty or other lacid poverment in one in function identifies — The Department shall provide the Commission with recommendations for those criteria.	
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**Please note, any sections highlighted in orange have been adopted, but not yet codified.

П	360.175	Appeal of decision of hearing officer.	1. The soft potitions or a shorped representative may, white 30 days after service of the copy of the fadings of this, conclusion of the and decision of the harder of disco, find the harder of appeal with the Commission. 2. Matthe 30 days in High parts of appeal, the option all the with the Commission.	
			(a) An opening brief setting forth the points relied upon in his or her appeal and	
			subscribes in support thereof, and (b). A stratement destribution the neutral of the record before the benins of the strategy.	
			bath or she down street in his or har appeal. 3. An appeal for the down the downing of the humang officers to the Commission must be bound upon one or most of the grounds set forth in otherwises of the humang officers to the Commission must be bound upon one or most of the grounds set forth in otherwises of the Antifers of the humang officers are respected the efficiences of a faction must be otherwise endanted by the	
			meaning officer.	
41			** Yelland 1-10 files and the first dispersion is specially considered to the first dispersion of the companion of the first dispersion of the first d	
			2. Smith of body hast deviced it that appeals are spreamperate point to represent, the analysis of the second of t	
			7. After receipt of a surfice of appeal, filed in compliance with subsection 1, and the decumentation required by subsection 2, 5 and 6, the Department will be clouded a four for cent argument before the Commission as in next meeting. The enal argument will be limited to a period of time not to exceed 20 minutes unless extended by the Commission will not review to be lowering office. The commission will not review to be lowering office. The Commission will not review to be lowering office. The Commission will not review to be lowering office. The Commission will not only to be commission will not review to a fairnet device on the house given from a fairnet device of the house given from the fairnet device on the house given from the fairnet device of the house given from the house given from the fairnet device of the hous	
			8. The Commission will modify, recent or a siltenth decision of the hunting efficier or remard the case to the hunting efficier. The Director shall be our find without decisions to behalf of the Commission. 9. The fining darking where documentation find with the Commission pursuant to relate the exceepanded by an acknowledgement of or an affidient thereing service on all other parties of record. 10. The fining darkings was freight in the services. 2.5 at a first pre-currently.	
			18). It falling collations on first in subsection 2, 3-and can ye curradact (30) by the mask to splicate the collection of the collection	
	360.176	Description of assessments in	11. The Commission may durate an appeal if the appellant fails to itself file the documentation required by subsection 2.	
	300.110	Proventation of arguments in appellate hearing.	To the commitments general surgeous on an opposate many to seep you to the configuration of the commitment of the commit	
42			3. Interveners; 4. The respondent and	
	360.177	Refund or credit following	8. Robats) ybe appellant. S. Robats) ybe appellant. For proper procedure and print appeal by the Department to the Contraction or a count, the Department will inner a reflect or could.	
43	300.177	unsuccessful appeal by Department.	а просторил ана му нас муран у на Соронна и на Солонна на на Солонна на Соло	
	360.181	Appeal of taxpayer concerning liability for tax: "Trade secret"	For the purposes of NRS 300.247 and NAC 300.1182, the Commission interprets the term "trads second" to have the meaning accretised to its in NRS 0000.400.	
41		interpreted.		
	360.182	Appeal of taxpayer concerning liability for tax: Request for and conduct of closed hearing.	1. A tappyor my rupest a closed having by submitting the request in vertical to the Commission. (3) Node trace that 14 closed at days before the date of the learning or (3) Was traced by the Section for the contraction of the Commission. (3) Was traced by the Section for the Contraction of the	
		constact of ciones meaning.	(b) is a surrous to put cross are part of each around a term than a security of the contract and a security of the terminal that a	
			ordination and (b) A short measuring policy to be information alloged by the tampoper to be proprietary or confidential information; and (b) A short measuring policy to be information; alloged by the tampoper to be proprietary or confidential information; and (b) A short measuring policy to be information alloged by the tampoper to be proprietary or confidential information; and (b) A short measuring policy to be information alloged by the tampoper to be proprietary or confidential information; and (b) A short measuring policy to be information; alloged by the tampoper to be proprietary or confidential information; and (b) A short measuring policy to be information; alloged by the tampoper to be proprietary or confidential information; and (b) and	
			3. If the Commissions receives a request for a closed hearing in accordance with the provisions of this section, the Commission will: (a) Indicate on in winthm appoint that the throughout hearing and closed hearing and (a) Indicate on in winthm appoint that the throughout hearing and the commission will be appointed to the commission of the commissio	
45			(b) 16th and protect the information included in the capacits and any information included in any lexic filled in the peritorest appeal, including any opporting materials and exhibits, in accordance with any applicable laws pertaining to the confidentiality of that informations. 4. If a support exhibit is requested to a closely approximate to the confidentiality of that informations.	
			(s) Paragraph (s) of subsection 1, the Department may, to time that 8 exhibits days desire the date (s) Paragraph (s) of subsection 1, the Department may, to time that 8 exhibits days desire the date (s) Paragraph (s) of subsection 1, the Department may, or later that 8 exhibits days desire the date (s) Paragraph (s) of subsection 2, the Department may, or later that (s) Paragraph (s) of subsection 2, the Department may, or later that (s) Paragraph (s) of subsection 2, the Department may, or later that (s) Paragraph (s) of subsection 2, the Department may, or later that (s) Paragraph (s) of subsection 2, the Department may, or later than (s) Paragraph (s) of subsection 2, the Department may, or later than (s) Paragraph (s) of subsection 2, the Department may, or later than (s) Paragraph (s) of subsection 2, the Department may, or later than (s) Paragraph (s) of subsection 2, the Department may, or later than (s) Paragraph (s) of subsection 2, the Department may, or later than (s) Paragraph (s) of subsection 2, the Department may, or later than (s) Paragraph (s) Pa	
			(b) Hold and pance the information maked in the regions and any information included in my brieful find in the printer appeal, and healthing my expending materials and exhibits, in accordance with any applicable laws pertaining to the confidentiality of that information. If a Supreport of them, and the supplement is a confident and printer appeal and the supplement is a confident and printer appeal and the supplement is a confident and printer appeal and the supplement and printer appeal and the supplement	
			(b) Most determine by a majority vox of a queenes of in members whether that information qualifies as projectory or confidential information presents to NRS 400-247, the Commission determines that any of that information qualifies as projectory or confidential information may confide	
	1	1		
	360.185	Rehearing or reconsideration of	2. A sound in this section, "Good learning" beams knowing before the Commission which is closed to the public personan to NBS 1803-182. 1. The Commission may insue an order grading a schericity or reconfidentiation of all or part of any matter on it on som mission or redistry in agricult parps, A motion or polition for schericity or reconsideration will not be granted if the motion is made or the polition is float more than 15 days where service of the Commission is found in the motion or the matter to be reconsiderated in many than the completion for the motion of the motion is made or the polition is float more than 15 days where service of the Commission is made or the polition for the motion or the matter to the politic in the service of the Commission is made or the politic in the service of the Commission is made or the politic in the service of the Commission is made or the politic in the service of the commission is made or the politic in the service of the Commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the commission is made or the politic in the service of the c	
		MACHINERS OF COMMERCION.	The right of a person to file a position in the district court is not affected by the person's failure to have petitioned for the Commission's rehearing or recomideration.	
44	1	1	2. No real argument concerning actions on perfects for theoring or consideration will be permissed. 3. Except as observine provided in subscience, if the Commission has netheraction on motion or points about for reducing or consideration within the 15-try period allowed for making each action or filling each; a retirement of the Commission or for the will the the 15-try period allowed for making and on the period action and period actions are great or dearly the continue of the commission or for the will the 15-try period allowed for making and period cases, any enforcement of the Commission continued for Commission can great or day the restine or	
-	1	1		
		1	A. A cost of effectivement may be related up not be confident that the politice care may be related up to the confident that the politice care made which are exemply which are the original fluid up and decision. 4. We Commission in some paragraph exchange reconsistentia, the changes decision by the Commission. (b) Will be based and proteine prior of the record and not habitional colorison and argument as it may permit. (b) the final decisional for Commission the property of political review.	
		Other Hearings and	(9) а не том весим от тех допимили от не разром об јабога (втоги.	
47	NO 181	Decisions		
48	.eu.186	Appeal of valuation of centrally assessed property.	Any person, corporation, parternality or association whose property valuation is required to be determined by the Commission personant to NRS 361.315, 361.320 or 361.325 may appear before the Commission during its annual meeting on the first Menday of Oxideer, if he or the last first didirected to the Director on later than 7 working days in advance of the meetings writine position to appear equicifying which persons of the staff's valuation formulae are to be questioned and the specific basis for the questione.	
-	360.187	Notice of hearing before order to seal and pudlock business.	Any person who engages in business without having the appropriate personis or license required by ide 2's of NRS or Chapter 955 of NRS will be given 100 days' motion in writing which specifies the time and place of a learning and requires the persons show cause why his or her place of business should not be smalled and published. The notion will be served personally or by mail in the namest processive all master greaters and master greaters a	
~"	360.188	seal and pudlock business. Decisions of Commission in		
50		Decisions of Commission in contested cases not receiving evidentiary hearing. Form, delivery.	1. All final decisions in contested cases inward by or on-behalf of the Commission upon which the politioner has not received an evidentity bearing before a hearing officer will be written and include separate findings of fact and conclusions of law based upon substantial evidence or matters officially noticed. 2. Decisions will be delivered to each purp and to his or her attempt of record other in persons or by confided mail.	
51				
31	360.190	Advisory Opinions Petrion: Authority form contents.		
	.eu.190	ventors: Authority; form; contents.	Is Any power may prison the analysis symptom contenting matters which by institution of the Department Commission. 2. The Bond may perform for analysis of the analysis of the Commission of the Commission of Angle 2 of No.C. adequal by the Commission. 3. All polition must be in writing by addressed with Describe and of the Institute of Analysis of the Analysis of the Operation of the Analysis of the Operation	
52]	(a) A discrete that an advisory optimis is requested. (b) A securical distance of all the facts and consumers accountry to dispose of the positions.	
]	(9) A distant of the data or of the Last or an extractional term (100) requires two points, (3) A detaut, reprint entered fell insert or question the breached; (4) A detaut entered and the Last, ratio, appear, decisions or their arbeits which the performer believes may be relevant in disposing of the polition, and (4) A detauted with questing appearant and arbeits which the performer believes may be relevant in deposing of the polition, and (5) A detauted with questing appearant and arbeits where the performer of performer disposing of the polition.	
Ш	360.195	Institution	(g) A naturant with reporting arguments and autherities of the potitions' a spation of a proper disposition of the potitions. Since the Commission's jurisdiction does not estated to equalization matters, the Director may respend to any request for an advisory opinion as being directed to the Board.	
53		Januarum.		
	360.200	Opinions: Issuance; appeals.	1. Advisory opision mast (s) the vision. (s) leader, an externed of face, quarties, analysis and opision;	
54	1	1	(b) behales a statement of loss, equation, analysis and opinion. (b) los loss and loss of los	
Ш			2. Advisory opinion of the Director are approached to the Commission in the same numer as any other appealable decision.	
55	R173-22	Declaratory Order R173-22 - Section 1	Clayter 360 of NAC is kinely assented by adding there to a new section to make rightness:	
			Chapter and Chris Service manded by making (Bartin as we review to a radio follows: Chapter of the Chris Service manded by making (Bartin as we review to a radio follows:	
			(a) The same and saldons of the partitioner, (b) The same and saldons of the partitioner, (c) A (c) A (c) A	
			(1) A distant and consistential of the question or matter to the disclided, and (1) the greation concerns a decision of the Department of Consistential or operation of the Consistential or the Department of Consistential or the Department of Consistential or the Consistential or the Consistential Operation of	
			4. If the Department determines that a petition for a declaratory order, the Department shall submit the petition to a hearing officer. The hearing officer may refuse to review a petition for a declaratory order if the petition does not include the information required by subsection 2 or violates the provisions of subsection 3.	
			5. The hearing officer may: (5. The hearing officer may) (5. The hearing officer may) (5. The hearing officer may) (6. Confert a) principal not determine issues of for tor to hear removement relation to a position for a declaration confers and may enter removable orders that materially confers of the hearing	
46			6) Report that the potionese provide additional informations or argament relating to the potions. (c) hears a declinating voide based as the content of the potions and supermixed abstracted with the potions. (d) Consider, and have the singer decisions of the potions and supermixed abstracted with the potions. (d) Consider, and have the singer decisions (and, not set of the assertable of the potions.)	
			(a). Consider, you there for our execution on, back was tree in a seven anticover or execution, (a). Consider any other distribution has been found a seven anticover or execution, (b). Consider any other distribution has been excluded anticomation in the own for the discribution. (b) Consider any other distribution has been executed and destroated in reference to the decided. (c) Consider any other distribution has been executed and the destroated in reference to the decided.	
			6 The Department will maintain a record of each declaratory order that is indexed by subject matter and will mail a copy of the declaratory order to the politioner within 90 days after: 10 The requition is filled:	
			(4) Consider, and the table to the rife decisions in the two in the first are averaginately compared to adeas of relatable; (4) Consider applies relatable to the rife of the consideration the question of manufactors the question of manufactors the question of manufactors the question of manufactors the rife of the problems of the p	
			 A declaration order is sense higher to the Commission in the same recovery a sense other amountable decision as recovered as the NRC 960-125 or 90-135 inclusive. 	
		1	A Application is adeclusary water and any interface and instituted, including, which in interface, a copie his, buring money, buring me administrative by right or resulting delication per desired produces of the Commission and produces of the Commission interface and	
]	28. A dictaratory order found pursuant to the socian does not her the Department from adopting a different particular of the law or personing a different policy in a future proceeding, including, without limitation, a polition for a declaratory order, inferenteent proceeding or other allyministics.	
ęn		ESTIMATION OF		
57	360.300	POPULATION Definition.	As used in NAC 360.300 to 300.390, inclusive, unless the contest otherwise requires, the worth and terms defined in NAC 500.305 to 300.305, inclusive, have the mannings acceleded to them in those sections.	
56 59	360.305	"Average household size" defined.	As and in No. 200, 200 to 200, 200, activates, again the contain observate in again, the work and as an admitted area, classical as a pecial and as an Annual Annua	
60	360.311	"Census" defined.	inching any Jodger, nomen, bandra, wrade, four children and roinder employees who sheet living quarter. "Lower" man an array which directation is considered on mild present do small preplante.	
61	360.315	"City-county ratio" defined.	"Cry-coursy ratio" mean the facetion or percentage of the total population of a county which is located without a certain city within the county.	
62			Decental costs entire means the fraction or percentage of the total production of a costsplicit in because of within a costsplicit in costspl	
63	360.320 360.325	"Group quarters" defined. "Household" defined.	Today quarter frame mp bring quarter which are not closeled as a basing out. The term includes instituted group quarter such as must be printed, beares for the aged and correctional institutes, and neutralistional group quarter such as military burnels, college densities and recording bases. Handard's most to group our present succeptive bearing such.	
65	360.330	"Howing unit" defined.	"Hoosing unit" maxes a basse, deplor, townbow, conductains, squerimen; melvis hours, trailer, group of rooms or a single room occupied as a separate living quarter or, if vaccust infended for occupancy as a separate living quarter.	
	360.335	"Housing unit model" defined. "Nevada regression model" defined.	Hoosing out condel" means a method by which the population of an area is estimated by multiplying the number of secupial beauting units in the area by the average bounded size and adding the product in the section population of group quarters in the area.	
67			"Nevada regression medel" means a method, as determined by the Department and the demographee compleyed by the Department, by which the populations of an area is estimated using populations as a dependent variable and employment, labor force, school corollment and any other relevant data as independent variables.	
68		"On-vite count" defined.	There's count" means a common conducted done to done it as specified area to count the total marker of dwelling units, by type, the number of excepted dwelling units and the text population, including the population of group quarter.	
ø	360.350	"Separate living quarters" defined.	"Separati bing quarters" means an accommendation in which a single family, one person, two or more familias or any other group of person live and ent separately from any other person in the bailding in which the bining quarters are located, and for which there is direct account from the consists of the bailding or through a comman half.	
70	360.352	"Town-county ratio" defined.	"free-ecounty ratio" means the finction or percentage of the steal population of a county that is because within an extrain uniccorporated were within the county.	
71	360.355	"Vacancy rate" defined.	Vacuity reas ¹² means the average preventing of associated throning units over a given special area.	
72	360.360	Use of table of residence rules issued by Bureau of the Census.	When appropriate, the Dipartment and the descriptions to yield Department will now the table of residence redo is essent by the Bareau of the Censo to determine anothere.	
П	360.365	Determination of estimates for State and counties.	1. Except orderine provide in the sections PACE 1803 75, 00.375 or 2003 75, continued for preparation continued by recognition of the preparation (and in continue packs recognition of the preparation continued by recognition of the preparation (and in continue packs recognition of the packs recognition	
	1	1	2. The Assinguist model and included becoming min bitsed on the county assessment "counds as of Agin's Condayanc Orbit pain included not comp research" counds may be used und not appropriate local generous and diskil confides to the Department and the desire and the county of the Condayance of the C	
73			The database of pressure per bounded came the controlled step to the database designed by the period of the period of the designed completed by the database of the period	
]	and the date may be included to much be admired to the Department and the date may be included to much be admired to the Department and the date may be included to much be admired to the Department and the date may be required to the Department and the date may be required to the Department and the date may be required to the Department and the admired to the Department and the date may be required to the Department and the admired to the Department and the Department and the Department and the admired to the Department and t	
	1	1	8. With Department and the demangagement only to be the Department determine that data is uservalable to produce a workable Nevada regression model, the boaring user in the demangagement for producing in the production of the county. - With Department and the demangagement only to the Department demancing that are investion that the production of the county. - With Department and the demangagement on producing the Department demancing that are investionally to replace a workable belowage and workable Nevada regions and the demangagement of the Department demand to the County manufacture of the Department demand to association of the County manufacture of the Department demand to associate the Department of	
7	360.367	Determination of estimates for townships.	Estimates de popular de la mangiga en samplem de propose y na esquisa ante mangiga en serior de la mangio en serior del mangio en serior de la mangio en serior del mangio en serior de la mangio en serior de la mangio en serior de la mangio en serior del mangio en serio	
74			 Any other available demographic information, 	
	360.368	Determination of outine	subject to the approval of the Department and the demographer employed by the Department.	
		Determination of estimates for unincorporated towns.	1. Except as otherwise provided in this section or NAC 98-379, 180-377 or 180-377, the colimate of the population of an uniccorporated town must be determined by using the town-centry ratio for the uniccorporated town-to-brained from the relevant beauting unit model. The ratio may be adjusted by the Department and the desampspace recognition of the Department of the Uniccorporated town-to-brained from the uniccorporated from the unicc	
ı l	1	1	(b) To increase the estimate by using the number of housing units added since the date of the most recent estimates of population. The number of housing units must be certified by the appropriate local governmental efficial.	
	1		- The resulting town-county ratio must be multiplied by the steal population of the county-calculated aperatum to NAC 500.05 der 300.075. If the Department and the demographer employed by the Department determine after the data necessary to speciace and versible constrained in the articulation of the continue of the population of the unicoreporated town many be determined by using:	
75			(a) A decembral census mitor.	
75			(b) A same and the about t	
75			1. Except as otherwise provided in this sections or NAX 503.73, 363.75 or 360.377, the oritmate of the population of an incorporated city must be determined by using the city-county ratio for the incorporated city obtained from the relevant beasing unit model. The ratio may be adjusted by the Department and the demographer	
75	360.370	Determination of estimates for increporated cities.		
75	360.370	Determination of estimates for incorporated cities.	employed by the Department:	
75	360.370	Determination of estimates for incorporated cities.	employed by the Dignaturant. (b) I for amountain one processing yielded in the ratio. (c) I for amountain one processing yielded in the ratio. (d) I for amountain one for the contract of young to the same of the ratio of the	
75	360.370	Determination of estimates for increporated cities.	substitute (In Section 2) of Exercises (Section 2) of Exercises (Sectio	
75	360.370	Determination of estimates for incorporated cities.	embody by the Digitation. On The Digitation of the Digitation of the Digitation of the Control	
75	360.370	Description of estimates for incorporated cities.	embody by the Digitation. On The Digitation of the Digitation of the Digitation of the Control	
75	360.370	incorporated cities.	substitute the Superminar Control Systems of Superminar Control Systems (Superminar Control Systems (Systems (Syst	
75	360.370 360.373	Determination of estimates for incorporated cities. Use of psycholon count from decertal come.	control by the Disputation. On This control of Control by register that the strain of the Control of the Contr	
76	360.370	incorporated cities. Use of population count from	the Designation of Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control Designation of Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control De	
76	360.370 360.373	incorporated cities. Use of population count from	control by the Disputation. On This control of Control by register that the strain of the Control of the Contr	
75	360.370 360.373	incorporated cities. Use of population count from	the Designation of Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control Designation of Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control Designation of Designation (Control De	

Г	360.375	Use of on-site count.	1. As coming count of persons in an incorporated city, utinespectated form or county may replace columns of peoplations calculated personant to NAC MAIAS, MAIAS and MAI/10 (fife count is conducted in the manner opcolled by the Department and the demangrapher complexed by the Department and the Demandra complexed by the Demandra comple	
78			1. As no six and of stress in in incorporate disp, miscopposal was an exception of production complete continuo of population colorated present to NC MOMS, MOMB and MOMS (if the court is conducted in the matter optional by the Department and is approved by the Department and is	
79	360.377	Use of population count from special census.	1. If the Discusse of the Consus concluses a special crosses in this State, the populations coast from the operaid crosses may replace the orientees of populations colculated pursuant to NAC 500, 500, 500, 308 and 300, 370. 2. If the Discusses from a special crosses is used to orientee the populations coast and by a contract of the constraint of the C	
80	360.390	Accommodations included in inventory of housing units.	Occepted and vacant bouning units marsh's included in the investory of bouning units. A bout, test, vax, cove or other similar accommodation must be included only if it is occepted by a person as list or less usual place of residence. An occepted room or mits of rooms in a beta, must or similar accommodation must be classified as a bouning unit only when occepted by persons who consider it their usual place of residence or who do not have usual places of residence or who do not have usual places of residence or who do not have usual places of residence.	
-	360.385	Classification of housing units as	Noncast rooms or sales of rooms in a basis, most or similar accommodation must be classified as bearing usin if at least 75 percent of the beat, most or similar accommodation in occupied by permanent residents. All bearing usin result be classified as eccupied or securi.	
81		occupied or vacant.	1. All beauting airst must be classified as supposed or season. 2. A beauting airst most be classified as excepted in present as from a place of residence or are only tamperally shout. If the great or person scepting the uniform their small place of residence close-bare, the unit must be classified as vesser if to one is living in it as the time calculation are being made, unless in exceptant are only temperally shout. If the great or person scepting the uniform the uniform the uniform their second place of residence close-bare, the unit must be classified as vesser if to one is living in it in the time calculation are being made, the unit is suspensely second by a person or person when here their unall place of residence close-bare, the unit must be classified as vesser if to one is living in it in the time calculation are being made, the unit is suspensely second by a person or person when here their unall place of residence close-bare, the unit must be considered as vesser if to one is living in it in the time calculation are being made, the unit is suspensely second by a person or person when here their unall place of residence close-bare, the unit must be considered as vesser if to one is living in it in the case calculation are being made, the unit is suspensely second by a person or person when here their unall place of residence close-bare, the unit must be considered as vesser in the case of the unit must be considered as vesser in the case of the unit must be considered as vesser in the case of the unit must be considered as vesser in the case of the unit must be considered as vesser in the case of the unit must be considered as vesser in the case of the unit must be considered as vesser in the case of the unit must be considered as vesser in the unit must be considered as vesser in the unit must be considered as vesser in the case of the unit must be considered as vesser in the	
	360.390	Estimate for county, incorporated city or unincorporated town: Distribution by demographer;	1. The demographer employed by the Department shall destribute to the descignated representative of each county, incorporated into me the coinstant of the production of the county, incorporated stors and their trade working they in December. 2. A point into supposit the estimates of the production of a county, incorporated town must be referred in writing to the Department and later than 2 weeks after the date on which the columnts are discribed. The potition must not furth the ground for the appeal and include copion of all documentation appealing the appeal.	
		appeal; revised estimates.	3. Upon filing a potition to appeal, the potitioner shall give notice of the appeal to the county and all incorporated cities and unincorporated towns within the county.	
			4. The Department will, which is date would grow path executing points to equal, unity of contain, increported clies and minorprenal downs in the State of the monitory of the potion. A support much because in an interned or this livery grow particular to the contained of the c	
82			A. The Department of the demangrative employed by the Department of the Control o	
			The appeal must be heard by a kerning official of the Department in scoons due to which the present of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which and a suppose of the date for the hearing during which are supposed of the date for the hearing during which	
			can appear with Water. It these true mount of trainments proceed include of team of vicinity with read or to the control of the power to control of the power to the control of the power to control of the power to the control of the power to the power t	
L		PAYMENT AND		
83		COLLECTION OF TAXES AND FEES		
	360.395	Amount of penalty for late payment.	Appearing proposation NSS Mod 417 to the late propose of the promoted for in change 765, NSS, NSS, NSS, NSS, NSS, NSS, NSS, NS	
84			2. If the proposant a more than 10 days just best act more than 13 days just in-4 percent of the amount of the tax or bee due. 3. If the proposant is more than 15 days just be act more than 10 days just in-4 percent of the amount of the size or fine due. 4. If the proposant is more than 20 days late but not more than 10 days late, 8 percent of the amount of the tax or fine due.	
	360.395	Waiver or reduction of penalty or interest for late payment.	1. The Department shall now or relative a penalty to relation, or the first a large papear of the total popular and states the large pages and large pages and an extensive of the first pages and the control of the tampeyer or the total pages and the control of the tampeyer or the total pages and the control of the tampeyer and the control of the tampeyer or the total pages and the control of the tampeyer and the tampeyer and the tampeyer and the tampeyer and tampeyer and the tampeyer and tampeyer and the control of the tampeyer and tampeyer and the tampeyer and t	
			(a) The linkery of compliance and sinely proposed of the inappore; (b) The weight and sufficiency of the considerac emporing the request of the inappore is waive our roduce the penalty or interest, or both, for the late proposet; (c) Any or indexes which shows that the late construction was caused by circumstances that were not directly related to the actions of the inapporer 's nexts, including, without limitation.	
85			(1) First, cardequals, fixed or other acts of God, thed, or the dearly or senior illness of the trappyor or the trappyor's a goal or a member of the trappyor; (2) A series or the innecedate of an employee of the trappyor, regularly, written limitation, emberdement; (3) Francesso written information invasible of the trappeor, regularly written limitation, emberdement; (4) Francesso written information invasible of the trappeor of the transport, and the formation of the trappeor of the trapp	
			(4) The raisablewood but timely mailing of the owners or proposer, and (4) Any other factor desired by the Department to be relevant.	
86	360.397	Request for waiver or reduction of penalty or interest: Generally.	1. Except as otherwise provided in Nat 25M 25M and MAC 25M, a tapaget or the tapaget's agent may request the value or reduction of the pumby or intense, or both, by admining to the Department a written naturenest signed under earth by the tapaget or the tapaget's agent which not forth the data and circumstances reasonable got the little of the tapaget or the tapaget's agent and provided in the tapaget's agent and tapaget agent and tapaget agent a	
H	360.398	Request for waiver or reduction of	2. The Department and an extraording required any quantity and process and an extraording required process to adjust the second of the trace of the special feed for the contract of process in the feed for the contract of process and the second of the sec	
		penalty or interest in conjunction with petition for redetermination.	1/2 Amount non-monomous monomous monomous monomous monomous monomous non-monomous monomous mo	
87			(a) Paragupts (a) of subsection 1 and challenges the correctness of the tax or fee that is the subject of the deficiency determination; or	
			(b) Praggraph (b) of subsection 1, to the bearing of the subsection 2, to the bearing officer may order that the waiver or reduction is centingent upon the requirement that the taxpayer pay the requirement that the taxpayer pay the	
88	360.401	Acceptance of late return filed after deficiency determination is	A compare garget by a demandment of the Demandme	
	360.410	proposed. Dishonored checks; returned checks.	1. Except as otherwise provided in subsection 3, a check which was undered within the due date proceabed by Jaw but subsequently dishowered after the date date does not constitute timely payment.	
89			2. Choice trained by his de may reason an adjust to a charge of \$1.00. It is a first of the man of the man and the stay of the man o	
	360.425	Application by minor for business license or seller's permit:	Usines the applicant provides to the Department a decree of emocipation issued to the applicant provides to the Department a decree of emocipation issued to the applicant provides to the Department a MRS 372.125 or 374.130 made include a statement signal by the provint or legal paradian of the applicant in substantially the following language:	
90		Documentation of responsibility.	En makerigand, havely schowdedge responsibility and the applicant reaches 18 years of up the reporting or resulting to the Department any tonos imposed personne to	
r	360.430	Liability of successor or purchaser of business or stock of goods.	1. The requirement in NSS 500.55 that a received or purchase of a business or stock of goods withhold a sufficient amount of the purchase price to cover the tax faithfully of the suffer action only in the case of the purchase and sale of a business or stock of goods under a contract which provides for the purposes to design a contract which provides for the purposes to cover the tax faithfully of the suffer action only in the case of the purchase and sale of a business or stock of goods under a contract which provides for the purposes to cover the tax faithfully of the suffer action only in the case of the purchase and sale of a business or stock of goods under a contract which provides for the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of the suffer action of the purposes to cover the tax faithfully of th	
			(a) In succes; (b) happengring of the naturation of linkbilline.	
			2. The requirement may not arise in connection with other transfers of a business such as assignment for the bound's of condiares, furndossure of merigages and sales by trades in businessystem of the second argument of the condiares of the business of the business by the predictors or any former owner, including (1) Transes such as soft to business, even though the first town or was the former of performer or performer. The requirement may not arise in connection with the desired and the second of the business of the business, even thank the lattice of the second of the business of the business, even thank the lattice of the second of the business of the busine	
91			(b) Interests the date of programs of the stoce; (c) Parallels for response of	
			4. The prechaser of a business or wated of poods in entitled to be released from fether obligation to withhold the purchase price if he or the: () Oblima a contribute from the Department which stated of the trusts, interest or promision or one for them a producesor; (c) Oblima is contribute from the Department which stated that to trust, interest of promision; (c)	
			(b) Makes written request to the Department for a certificate within 60 days after: (1) The control of the attention request to the Department for a certificate within 60 days after: (1) The control of the times or may seen to the State of the Department of the total, niterest and penalties that man be poid as a condition of swining the certificate within 60 days after: (1) The control of the times or may seen the restablish for each; (2) The control of the times or may seen the restablish for each; (3) The control of the times or may seen the restablish for each; (3) The control of the times or may seen the restablish for each; (4) The control of the times or may seen the restablish for each;	
-	360.432	Contract with private debt collector:	whichever period expires later, except that no period may exceed 90 days after the date on which the request was received.	
92		Authorization by Commission; prior notification of debtor by Department.	A delegate for condition on the the 2003 IEC 200 to Degenerate upon to the context with a principle of the designment of the condition on the three 2005 IEC 200 to Degenerate upon to the context with a principle of the three 2005 IEC 200 to Degenerate upon to the context with a principle of the 2005 IEC 2005	
93	360.435	Sales and use taxes: Failure to file	A	
		Sales and use taxes: Failure to file return or filing of incorrect, false or fraudulent return.	Any person who is required to life a romes personate to copies 727 or 274 or 2025 and fails to do so within the time preceded by specific eithids, explaining or side, or who life an incorrect, fails or it transfer and the process of the contract of the Director or the Director's designs, file the romes required or the corrected rotten as appropriate, while 20 days after the written demand for the rotten or corrected contracts because all of the precos all pay any to do on the basis of such a rotten when filing the rotten.	
		COMPROMISE OF LIABILITY OF	a appropriate, within 10 days there the written demand for the cursar or control detaches been mainly to the present shall pay say too due on the house of such a cursar when thing the cursar.	
94	300 527	COMPROMISE OF		
94	360.437	COMPROMISE OF LIABILITY OF		
94	360.437	COMPROMISE OF LIABILITY OF		
94	360.437	COMPROMISE OF LIABILITY OF	As and in NSS 200.25. de Communion will interpret As and in NSS 200.25. de Communion will interpret (1) The mass and income of the targetier as the last down the control of the study of the targetier in tribule and present as a commodal control of the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the targetier and the last down the study of the study of the last down the last down the study of the last down the last down the study of the last down the	
94	360.437	COMPROMISE OF LIABILITY OF	As and in NSS 306.20. As Commission will integer. (1) The mass and comme of the tapport is recognized to the control of the tability of the request, "in which any cours in which (2) The mass and comme of the tapport are located to the count of the babling of the request, which provides the present to a recommble continuous generate plan, and (3) The integer will on their, in the formation before, the count of the babling of the request is being intelligent or present to a recommble continuous generate plan, and (3) The interest contained the count of the babling of the square plan and the tapport based on an evolution of the elementary of the state of the square plan, after the tapport has part for the basic leving exposum of the tapport based on an evolution of the elementary of the state of the square plan, after the tapport has part for the basic leving exposum of the tapport based on an evolution of the elementary of the tapport based on the evolution of the elementary of the tapport based on the evolution of the elementary of the tapport based on the evolution of the elementary of the elementary of the tapport based on the evolution of the elementary of t	
94	360.437	COMPROMISE OF LIABILITY OF	Asset in NS 10-10-10-4 Commission will integer. 1. The policy of the commission of the integer of the basis of the integer of	
95		COMPROMISE OF LIABILITY OF TAXPAYER Interpretation of curtain standary series.	Asset in NS 10-10-10-4 Commission will integer. 1. The policy of the commission of the integer of the basis of the integer of	
95		COMPROMISE OF LIABILITY OF TAXPATER heavy-ration of curton nature; verse.	As and in 2005 100 20.0 the Commissions will integrate 1. The planes "In a statisty that the Depression of the Section of the commission of the including of the suppose" is include any core in which 1. The planes "In a statisty that the Depression of the Section of the Commission	
95		COMPROMISE OF LIMBILITY OF TAXPAYER Interpretation of curvin notalisty states.	An anal da NNS 500-20. the Commentum will integree. 1. The planes is a wideling that the Department will add in relitize the union assessed of the liability of the suppose" is include any case on which 1. The planes is a wideling that the Department will add in relitize the union assessed of the liability of the suppose" is included any promote plan, after the trappose will and the commentum appropriate plan, after the trappose here gad for the trappose based on an evaluation of the commentum appropriate plan, after the trappose here gad for the basic bring exposure or file trappose based on an evaluation of the commentum and the commentum appropriate plan, after the trappose here gad for the basic bring exposure or file trappose based on an evaluation of the commentum and	
95		COMPROMISE OF LIABILITY OF TAXPATER heavy-ration of curton nature; verse.	An and all NNS 56022. As Committees will dispect to the Department will dispect to the Committee of the Linking of the support "in include any power in which to the property of the Department of the Linking of the support "in include any power in which to the committee of the Linking of the support in include any power and in the committee of the Linking of the support has paid for the laws from the committee of the Linking of the support has paid for the laws from the committee of the Linking of the support has paid for the laws from the law	
95		COMPROMISE OF LIABILITY OF TAXPATER heavy-ration of curton nature; verse.	An and all NNS 56022. As Committees will dispect to the Department will dispect to the Committee of the Linking of the support "in include any power in which to the property of the Department of the Linking of the support "in include any power in which to the committee of the Linking of the support in include any power and in the committee of the Linking of the support has paid for the laws from the committee of the Linking of the support has paid for the laws from the committee of the Linking of the support has paid for the laws from the law	
95		COMPROMISE OF LIABILITY OF TAXPATER heavy-ration of curton nature; verse.	An and all NNS 56022. As Committees will dispect to the Department will dispect to the Committee of the Linking of the support "in include any power in which to the property of the Department of the Linking of the support "in include any power in which to the committee of the Linking of the support in include any power and in the committee of the Linking of the support has paid for the laws from the committee of the Linking of the support has paid for the laws from the committee of the Linking of the support has paid for the laws from the law	
95		COMPROMISE OF LIABILITY OF TAXPATER heavy-ration of curton nature; verse.	As and in NSS 506256. An Commission will interpret. As and in NSS 506256. An Commission will interpret. As and in NSS 506256. An Commission will interpret. By Commission of the complete of the of the comp	
95		COMPROMISE OF LIABILITY OF TAXPATER TAXPATER Margareties of curton underly view.	As and in NSS 304.25. As Communion will interpret. As and in NSS 304.25. As Communion will interpret. (b) It is most and enters of the targetier to the live of the first of the required in a simple of the simpl	
95		COMPROMISE OF LIABILITY OF TAXPATER TAXPATER Margareties of curton underly view.	As and in NSS 300.25. As Communion will interpret As and in NSS 300.25. As Communion will interpret (b) It is more an in more of the tangener are to bank the interpret and in more of the binding of the requere "in which the proper and in the communication of the tangener are to make the more of the binding of the requere "in which the proper and in the communication of the tangener are to make the more of the tangener are to make the more of the tangener are to make the more of the tangener are to make the tangene	
95		COMPROMISE OF LIABILITY OF TAXPATER TAXPATER Margareties of curton underly view.	As and its 100 to 100 t	
95		COMPROMISE OF LIABILITY OF TAXPATER TAXPATER Margareties of curton underly view.	As well in NSS 304.25. As Communion will interpret. As well in NSS 304.25. As Communion will interpret. (b) It is more an in more of the tapoper is to be that it is more of the tapoper is to be the control of the tapoper is to be tapoper is the tapoper is the tapoper is the tapoper is to be tapoper is the tapoper	
95		EASILY OF LABBILITY OF TAXWAYEE PARTY OF TAXWAYE	As and in NSS 304.20. An Commission will integrate. As and in NSS 304.20. An Commission will integrate. As and in NSS 304.20. An Commission will integrate. As an analysis of the straight	
95		LABILITY OF TAXBAYER To support of cortain status of the corporation of the	As well in NSS 304.25. As Communion will interpret. As well in NSS 304.25. As Communion will interpret. (b) It is more an in more of the tapoper is to be that it is more of the tapoper is to be the control of the tapoper is to be tapoper is the tapoper is the tapoper is the tapoper is to be tapoper is the tapoper	
95		EMBERTON OF LABILITY OF TAXPASTER TAXPASTER Incompanies of carmin minkeys views Incompanies of carmin minkeys views Incompanies and a bilineary of carmin minkeys Incompanies and carmin minkeys Incompanies and Commission offices Occupanies VOLLINTARY VOLLINTARY DRCLANGER OCCUPANIES OCCU	La and In NEW STATE De Commission will interest. 1. The prime "It is an interest to a statisty that the trappers will add to receive the statisty of the trappers "in the late of the Statisty of the trappers "in the late of the Statisty of the trappers and a statisty and interest to a second and in the statisty of the trappers and a statisty and interest to the trappers and a statistic and a statist	
95	360.438	EMBERTOR OF LABILITY OF TAXPAPER TAXPAPER TA	La and In NEW STATE De Commission will interest. 1. The prime "It is an interest to a statisty that the trappers will add to receive the statisty of the trappers "in the late of the Statisty of the trappers "in the late of the Statisty of the trappers and a statisty and interest to a second and in the statisty of the trappers and a statisty and interest to the trappers and a statistic and a statist	
95	360.438	EMBERTOR OF LABILITY OF TAXPAPER TAXPAPER TA	La and In NEW STATE De Commission will interest. 1. The prime "It is an interest to a statisty that the trappers will add to receive the statisty of the trappers "in the late of the Statisty of the trappers "in the late of the Statisty of the trappers and a statisty and interest to a second and in the statisty of the trappers and a statisty and interest to the trappers and a statistic and a statist	
95	360.438	EASILITY OF LEASILITY OF TAXISATES OF TAXISA	La and In NOS 100-20. A Commission will interest. 1. The prime "It is waited by the first Purpose will had the vicilities during season of the liability of the topograph will be a commission of the season of the liability of the topograph will be a commission of the season of the liability of the topograph will be a commission of the liability of the topograph will be a commission of the liability of the topograph will be a commission of the liability of the topograph will be a commission of the liability of the topograph will be a commission of the liability	
95	NO 459	LABRITY OF TAXPAYEE VOLUNTARY DISCLOSURE OF PAULINE TO FILE ARCHITECTURE LABRITY OF THE LABRITY OF	Lanced NOME NOME to describe the companion will be described to the control of the lance of the	
95	360.433 300.460	LABILITY OF TAXPAYEE LABILITY OF THE BRITISH L	Accordance with a NORM 2012-0. Ac Communistrative Will state the Communistrative William of the support of the labeling of the support of the	
93	NO.455	LABILITY OF TAXPAYEE VOLUNTARY DOCLORER OF DOCL	Actual 2002 100 100 100 100 100 100 100 100 10	
95 96 97 98 99	360.433 300.460	LABILITY OF TAXPAYEE LABILITY OF THE BRITISH L	Actual 2002 100 100 100 100 100 100 100 100 10	
93	NO.455	LABILITY OF TAXINATES INCLUDING A CONTROL OF TAXINATES INCLUDING A	Accordance with a NORM 2012-0. Ac Communistrative Will state the Communistrative William of the support of the labeling of the support of the	
95 96 97 98 99	NO.455	LABILITY OF TAXINATES INCLUDING A CONTROL OF TAXINATES INCLUDING A	For any Control Contro	
95 96 97 98 99	NO.455	EASILITY OF THE ENGLISH OF TAXING AND ADDRESS OF TAXING ADDR	Note that NOSE NOSE AND ACCORDING with the Spream will image. 1. Deptite the Spream of the Spream o	
95 96 97 98 99	NO.455	LABILITY OF TAXWAYE LABILI	For any Control Contro	

	360.450	Conditions for agreement: Period of 12 months or less; period of more than 12 months; grounds for denial.	1. Except an otherwise provided in substantian 2 and NAC 306-400 and object to the approved of the Director or the Director's designer, the Department may enter into an approxed with a tompyor, upon the request of the tompyor, that allows the tompyor to pay town, interest and possible in instillation over a portion of 12.	
		than 12 months; grounds for denial.	(a) The trapperer submits accounts and complete information that the Department requires to determine whether to outer into the agreement; (b) The trapperer parties in section and complete information that the Department requires to determine whether the agreement; (b) The trapperer gaves in writing to complete you shall applicable below and regulations of the Commission during the personal on which the agreement in effect, including, without limitation, reporting and payment requirements; (c) The trapperer parties with the agreement of the agr	
104			(a) The appear relative accurate and complete information that the Department requires to domains whether to note aim the appearance in a collect, including, without limitation, requesting and payment requirements; (b) The appearance gave in writing that the agreement amply be transmiss desirable, point in the date of agreement and point requirements; (c) The appearance agreement amply be transmiss disministion, if the appearance in any date requirement amply be transmiss disministion, if the appearance interval in the appearance and apply the appearance and administration appearance and apply the appearance and apply the appearance and administration apply the appearance and administration appearance and apply the appearance and administration appearance and apply the appearance and administration appearance and apply the appearance and apply the appearance and administration appearance and apply the application and application and application and application application and application application and application an	
			(c) The arrount owed by the trappage on the date on which the trappager expected to criter into the agreement does not exceed the arround so NAC 2004-25h. Every the advanceing revokation for NAC 2004-26h, the Descriptor expected to the request of a trappage who satisfies the requirements action for in subscience it, ambients to criter into an agreement with a trappage that allows the trappage that all the trapp	
			period of sees than 12 counts. 1. The Department of the Deventur, an applicable, may dony a copacet to enter into an agreement persuant to subsection 1 or 2 of the tampoper has not complied with a previous agreement with the Department to pay trans, introot and penalties in multiments.	
\vdash	360.452	Requirements for agreement.	The Department of the Direction, a spillability on planty is requestly not as in time a special present to shoulded in a 2 right support has not compiled with a proises approach with the Disputent to pay texts, interest and possible in insultaneas. A second with scartafine "good comes includes, victional continuous, circumstance and twinding present as support from paying the wars, interest and possible in its present and possible in its insultaneas and possible in its insultaneas present to MCS 4000 and the continuous and possible in its insultaneas present to MCS 4000 and the continuous and possible in its insultaneas present to MCS 4000 and the continuous and possible in its insultaneas present to MCS 4000 and the continuous and possible in its insultaneas present to MCS 4000 and the continuous and possible in its insultaneas present to MCS 4000 and the continuous and t	
105			(a) He in writing. (b) Except no otherwise provided in this paragraph, contain a personal guaranty by two reopenside persons in their individual capacities. If there is eady one reopensible person, the agreement most contain the personal guaranty of that person in his or her individual capacity, In lists of or in addition to any personal guaranty	
			1. As agreement to py trace, interest and possibles in instillation personal to NC MoS Off State (1) the serving (2) the serving (3) the serving (4) the serving (5) the serving (5) the serving (6) the serving (6) the serving (7) the serving (8) the servi	
\vdash	360.454	Determination of maximum amount	On the first Jaco 30 of each cross-methonal year, the Controlsion Will determine the maximum amount of tax liability that, except an otherwise provided in NAC 306.480, may be the subject of an agreement with the Department to prepare to Maximum and possible in installment pursuant to NAC 306.480. 2. The Department and provide amount determined by the Controlsion prince to subsection 1 on the Statement vehicles 30 days when the Controlsion makes in the description.	
106		Determination of maximum amount of tax liability; notice.		
107	360.458	Review by Commission.	The Contraction map review and duty or approve any agreement entered into by the Department present to NAC-200-050.	
108	360.460	Request when tax liability or period of payment excessive; decision by Commission.	En Department receives a request or a suppose for a superment personal to NAC 200.450 from a suppose whom to kilolidy exceeds the amount only by the Centralsoin personal to NAC 200.450 from the Suppose whom to kilolidy exceeds the amount only by the Centralsoin and	
Н	360.462	Termination or modification of	1. The Department may terminate an agreement entered into parament to NAC 360.450 if the Department determines that:	
		agreement.	(a) It is tapapore has not complicid with the turns of the agreement, (b) The tapapore provided to the Experiment incorpolate or inscruorate information on which the Department based in determination to enter the agreement, or (c) The tapapore provided to the Experiment incorpolate or inscruorate information on which the Department based in determination to enter the agreement, or	
109			2. If the Department determinate to be terminate to a present or bearing the present persuant to purispect (b) or (c) of subsection 1, the Department shall provide the trapper with written motion of in intention to terminate the agreement at least 10 day before the date on which the Department intends to terminate the agreement as constaint on the decision of the Demarkment to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as constaint on the decision of the Demarkment to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date on which the Department intends to terminate the agreement as least 10 day before the date of the dat	
			1. The Opportunities to requirement composition on approaches with Confederate for the	
\vdash	360.464	Applicability.	The provisions of NAC 360-450 to 360-464, inclusive, do not	
110			1. Apply to a basheptep pin that has been confirmed present to the provisions of I U.S.C. & 1012 to 1146, inclusive, or 2. Lamit the hilly of a baspytes to basis challenge approximate passes basks 316.4 at 3. Limit the hilly of a baspytes to basis inclusive approximate passes basks 316.4 at 3. Limit the hilly of a baspytes to basis includes approximate passes basks 316.4 at 3. Limit the hilly of a baspyte to basis includes approximate passes basks 316.4 at 3. Limit the hilly of a baspyte to basis includes approximate passes basks 316.4 at 3. Limit the hilly of a baspyte to basis includes approximate passes basis 316.4 at 3. Limit the hilly of a baspyte to basis includes approximate passes and the same passes are sufficiently approximate to the provides of the hill of th	
		PARTIAL ABATEMENT OF CERTAIN TAXES -		
111		Abatements for New or		
	A-0	Expanded Business		
	360.466 360.468	Definitions. "Commission" defined.	As used in NAC 300.466 to 300.4775, inclusive, ruless the context otherwise requires, the words and terms defined in NAC 300.468, 300.409 and 300.470 have the mentings accribed to them in those sections. **Commission** means the Commission on Economic Development.**	
114	360.469	"Eligible muchinery or equipment" defined.	Tilighte auchiery or equipment has the most most accordance in the INES 214-257.	
	360.470	"Partial abatement" defined.	"Period abstractors" means the reduction of a pertion of the turn improved personant to chapter 361, 364A or 331 of NRS, or any combination thereof, which is authorized by NRS 360,759.	
Ħ	360.472	Application: Date of submittal; consideration by Commission:	1. To apply for a partial abstances, a person mast submit an application to the Commission on a form prescribed by the Commission within the period prescribed in subsection 2.	
		consideration by Commission; certificate of eligibility upon approval.	Special control solution and the state of the part of the first of the	
116			2. It for applications are by a partial advanced of the times recognized control of the secondary of the control of the secondary of the control of the secondary of the seconda	
			4. His Contestion determines that an application solutioning Jerusant to subsection in requires questioned arriver and consideration by the Contestion of the contestion of the application with the next regularly reducted durating of the Contestion of the State of the Contestion of	
H	360.474	Factors considered by Commission.	L. The Commission will consider a supplication for a partial abstracts of the gash of the applicant are consistent with the gash of the Commission concerning industrial development and devenderation. The gash of the Commission include, without limitation (1) to Describe Commission in the Resistance of gashing and Septimber 1999. The Assert Commission is the Assert Commission in	
			Co. The contraction of the contr	
			(c) The cruestions this State of business ficilities and services, including, without limitation, corporate headquarters, ficilities for recently and development, and ficilities for services such as technical assistance with products of the business or crudit services, and (l) The expension of cainting-businesses and administrate for a consistent with the grade description of products of the business or crudit services, and (l) The expension of cainting-businesses and administrate for a consistent with the grade description of the products of the produ	
117			2. Before the Commission approves an application for a partial obstances, the Commission will consider whether the applicant (s) complete or the responsation of this in 2852 205. 205. (s) Complete to state the properties with Section (s) and (s) and (s) are stated to state the properties with Section (s) are stated to state the commission of the stated to state the commission of the stated to state the commission of the stated to state the stated to state the commission of the stated to state the stated to state the stated to state the stated to state the stated to stated to state the stated to stated to state the stated to stated to state the stated to state the stated to stated to stated the	
			(v) Contains of comma compensation as and as as. (ii) Malland Speed optical in this appearant exacted by the applicant with the Commission personal to pump the (s) of absociated a ONES 300.250, — On the posind optical in this appearant exacted by the applicant with the Commission personal to pump personal to pump the (s) of absociated a ONES 300.250, — On the posind optical in this appearant exacted by the applicant with the Commission personal to pump personal to pump the commission of the	
			(s) Coast-prince (special policy including principles) (special policy	
	360.4743	Property to: Percentage, duration and commencement of abatement;	1. Energia subservis generale in NSS-316 6050 — 324 6005, the Commission reported in NSS-316 6050 — 324 6050 —	
		certificate of eligibility.	(1) Fifty percent or	
			(a) A periodicipal grind of the Window year measures externing up that assessment as the generating whose open on the large periodicity and the section of (b) of (b) of the section of (b) of (
118			12. The Commission gains are partial principles from the control of the commission o	
110			(a) Handy I shift cheating on the care of one came you're no persua manerement engine mappy on the care on: (1) Andy I of the came your or (1) Andy I of the came your or (2) And (3)	
			(2) A date agoust open in writing by the bottoms contribe the president between the set of the local government whose text revenue will be affixed by the presid abstracts or (6) by 1s at and using the reservable of the contribution of the president abstracts or (1). The date on which the Commission great the president abstracts or (2) and the contribution of the c	
	200 000		connection with the business will be located.	
119	300.4745	Business tax: Applicability of partial abatement.	A pential sharmant of the taxes impossed personants to chapter. 394.44 ATMS that is a regreered by the Commission for an expansial brainesse: 1. Applies only to the taxes due for the additional employees employees with the expension of the business. 2. Does not apply to the taxes due for the employees that were employed by the business before the expansion.	
\vdash	360.475	Business tax: Date of eligibility;	To the department of the date	
		determination of amount of capital	(a) If the business is a proposed business, on the date on which the business first pays wages to an employee of the business who performs services for the business in this State.	
		determination of amount of capital investment required; filing of form	(b) If the business is an expanded business, on the date on which the business first pays wages to an employee of the business who was not employed by the business before the expansion.	
120		investment required; filing of form of compliance with proof of capital investment.		
120		investment required; filing of form of compliance with proof of capital investment.	2. To determine the answer of capatit in content required personal to pumpage (46, c) of (6) of the observable 20 MeVS 2018/20 for a personal information of the times reposed personal to chapting 50 MeV. (16) of the observable 20 meVs 20	
	360.4755	of compliance with proof of capital investment.	2. It is desirant to annual of ceptal investment regarded preparate programphy (a), (i) if if if it is desirable in 18 feet in the desirable of the trans exposed programs to chapter 30-bbb (4). The companies in the feet in the feet in the companies in the feet in th	
		of compliance with proof of capital investment. Local school support tax: Determination of eligibility of machinery or equipment.	1. The classicance the answerf of copility description between the present pre	
121	360.4755 360.476	of compliance with proof of capital investment. Local school support tax: Determination of eligibility of machinery or equipment. Local school support tax: Date of eligibility of machinery or	2. It is desirant to annual of ceptal investment regarded preparate programphy (a), (i) if it il it is desirable of 18 km is an expensed program to trapping 5-bbs of 500 km. (a) is a comparate program to trapping 5-bbs of 500 km. (a) is a comparate program to trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trapping 5-bbs of 500 km. (a) is a comparate program to the first trap	
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П	360.479	Abatements for certain energy- efficient structures: Interpretation of	For the purposes of: 1. Subsection 5 of section 15 of chapter 519, Santase of Nevada 2007, the Department shall interpret the terms:	
		certain statutory terms.	To Subsection for faction 15 of chapter 509, Shattess of Nexula 2007, the Department shall interpret the terror (s) "Bailing" to reason shalling or the restrictor that: (s) "Bailing" to reason shalling or the restrictor that: (s) (s) the shall registered for pumpels (s), (s) and (s) of the subsection; and	
			(2) A described in the application for registration of the construction project with the Office of Europe for the purpose of this image for the purpose of t	
			(b) "Contraction contact" to mean a contract between an owner of real property or an utilizate or arbeidary of the owner, and a contraction manager which: (1) Delina hear responsive roles and proposabilities for the construction of a project or on the property; (2) Enablishes the responsive roles and proposabilities for the construction of a project or output on the property; (3) Enablishes the responsive roles and proposabilities for the construction manager and the allowable time for the contract, and	
			(2) Exhibitables the scope of work, the annount of mency to be paid to the contractor or construction munager and the allowable time for the duration of the contract, and (3) Describe the term and conditions of a construction project (3) Describe the term and conditions of a construction project (4) Describe the term and conditions of a construction project (5)	
			(s) "Priconduction continct" in mean a written and cruested agreement that: (s) Priconduction continct or in mean a written and cruested agreement that: (s) Priconduction continuous of a contension of a c	
131			(b) Construction content" to mean a sense or the horse are router of early properly on a selfiliar or arbifuling right content, and a content are commented manager which (c) Entablishes the content of early with the formatter content content of early the content content content of early the content content content content of early the content cont	
			(II) Design:	
			(0') Archiveture; (1') Labor, or	
			(ii) Valueties (iii) Valueties	
			(2) Become a fitness to the building. 2. Section 15.5 of Johnson 299, Stantons of Private had 2007, the Department shall interpret the term "building or other structure" to mean a building or other structure that:	
			(a) Meets the requirement of pumpiple (a), (b) and (c) of subsection 1 of that rection; and (b) a described in equiplication for regiments of the construction of the	
		OVERPAYMENTS.	— case making on other networks for which the principal to to it as a reconstruct overstade per making on the networks of the control of the	
132		CREDITS AND REFUNDS - General		
		Provisions		
	360.490	Documentation required with claim for refund; time for filing claim for refund of interest or penalty.	Except an extension provided InNCC 100 (100 Pt) to 100 (in inclusive, a claim for a rotand must be accompanied by: (4) A demonstrating finds that possess of the claim is book. (6) A demonstrating finds that possess open which the claim is book. (7) All resistance of claim tension for the claim is book. (8) A distrate claim for the contract plain is the contract of the possess of the claim is book. (9) A resistance of claim for a flower in the possess of the claim is book. (10) A resistance of claim for a flower in the possess of the claim is book. (10) A resistance of the claim for the possess of the claim is book. (10) A resistance of the claim for the possess of the claim is book. (11) A resistance of the claim for the possess of the claim is book. (12) A resistance of the claim for the possess of the possess of the claim of the claim of possess of the claim of the claim of possess of the claim of the clai	
133		refund of interest or penalty.	(b) A statement setting forth all grounds spore which the claim is based; (c) All rividence the claimst relead upon a determining the claim is based; (e) All rividence the claimst relead upon a determining the claimst including stiffserins of any witnesser; and	
			(a) Any inter distribution fails occurrencements frequence by the Experience. 2. A claim for a resided of interest or a people by the superpart related to a tox administrated by the Department must be filled within 3 years after the date of prynout of the interest or penulty.	
	360.485	Standards for use by Department in determining whether overpayment was made intentionally or by reason	For the purposes of NNE NNA 170, ANR 100, SNE ACO, SNE ACO, STEAL ND, STEAL ND, 1720 ACO and STA-670, an overpresent of a text imposed by chapter NNA NNR, NNC, SNEA, TYP, ATTA or STA-4 NNE, as applicable, and administrated by the Department was made: 1. Instructionally if the consequence for same that for any reasons offer the many and the simple of the same of the conseq by the trapper. 2. Pyracture of condesses of the company and the section of the follow of the supple of the same of the section of the same of the same of the same of the section of the same of	
		of carelessness.	(a) Maintaining accurate and complete books and records;	
134			6) Contesting comes and competition of the case trades were shown that the part of competition of the case trades with a competition of the case trades with the case of the competition of the case o	
		ı	(c) Carring to make correspondent restriction trends to the transport of t	
			(f) Soding as abinoty opinion or other writes advice from the Department concerning an interpretation of law when the trapper is meast of the correct interpretation of the law; and (g) Soding as abinot on complex two matters from a certified policy accounter certified by practice in this State to practice a predominent to matter and which an appear in the provision of abine; on two matters and who has how-holgs of, or opposition is the nature.	
135		Sales and Use Taxes		
	360.490	Claim for credit or refund: Authorization and requirements for	1. If a topogra has evergoid any ton personal to chapter 772 or 714 or 78%, or any immost or possibly relating those, the topogra may file a chain for a reside or releast with the Department. The Department shall not consider such a claim select shell makes the chain in field within the antatory possibly revised in 1983 372.03 or 714.640; as appropriate.	
		filing; action upon approval.	2. A claim for a realite or related must include documentation reported the claim. 2. However, the contract is a reality or related a must include documentation reported, the circuit amounts reported. The attended or related must in proceed a process of the contract amounts and the differences. 1. How everge-process to the to tract are on entirely in the process of the contract amounts and the differences.	
136			4. By person against the created or and claim and the deposits where the two highly obligated to create the test to hypothese and the conveyage and the contract of the test to highly obligated to contract the person of the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the test to the person of the contract to the test to the person of the contract to the test to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the test to the person of the contract to the person of the contract to the person of the perso	
		[to Deposition shall dishot from the condition or refused and success and an expect of the condition of the condition of the condition or refused and the condition of the condit	
H	360.492	Provision of credit or refund to	The smaller shall long adopted records that document any related or credit results to a customer.	
		property.	- A SEAD OF THE THE PROPERTY OF THE SEAD O	
197			1. The critical latting adaptive critical followed purpose critical followed purpose critical for discovering related or critical interview. See a contract of the critical followed purpose critical followed for critical followed purpose critical followed for critical followed purpose critical followed for critical followed followed followed for critical followed followe	
100			INCOMPS AND REPORT A REQUIRE ARROWS LINEARS, THE REGISTER HAS REQUIRED A PRODUCT A RECORD ARROWS A PRODUCT AS A RECORD ARROWS A RECORD ARROWS A PRODUCT AS A RECORD ARROWS A RECORD A RECORD ARROWS A RECORD	
			3. If a constant has emessavely paid to due to a residue, the conterner must feet sele, a confider or facility of the Constant enterprise and a finite feet to the confider or faind from the confider or faind fr	
-24	360.494	Extension of period for filing formal	4. When systemed tappile personal proposity arrough for such in the side is related to the low personal to chapter 12 or 354 et Med. The tappear may when it a formed claim, and any information departs to the chapter of the formed in the chapter of the side of the chapter personal to be the tappear medius the Chapter to the chapter of	
138	360.495	claim. Appeal of denial of claim.	chain, the date on which the trapport field the claims shall be demand to be the date on which the Department in writing of his or the risent to solvenite the claim. Despite the company of the contract of the claims shall be demand to be the date on which the Engager studied the Department in writing of his or the risent to solvenite the claim. Despite the demand to the Contract of the Contrac	
139		ELECTRONIC		
		SUBMISSION OF RETURNS AND		
140		REMISSION OF PAYMENTS		
141	360.550		As attad in NAC 500.550 is 500.596, actualism, the words and terms distinated in NAC 100.552 in 500.5552, inclusive, have the meanings ascribed on them in those sections.	
142	360.552	"Authorized user" defined.	"Authorized uses" means a person who is granted authority by the trappoyer account security adiatatestrate to access trappoyer information available on the website of the Department, located at https://www.accolation.or.gov/web* on the World Wide Wide.	
143	360.554	"Automated clearinghouse" and "ACH" defined.	"Antennation of Indian Contragations," or "ACT" means any federal reserve bank, or an organization established in agreement with the National Automated Clearing Bone Association, that operates as a clearing-tone for transmitting or receiving entities between banks or bank accounts, and authorities as electronic transfer of mency between banks or bank accounts, and authorities as electronic transfer of mency between banks or bank accounts, and authorities as electronic transfer of mency between banks or bank accounts, and authorities as electronic transfer of mency between banks or bank accounts, and authorities as electronic transfer of mency between banks or bank accounts, and authorities as electronic transfer of mency between banks or bank accounts and authorities as electronic transfer of mency between banks or bank accounts and authorities as electronic transfer of mency between banks or bank accounts and authorities as electronic transfer of mency between banks or bank accounts and authorities as electronic transfer of mency between banks or bank accounts and authorities are electronic transfer of mency between banks or bank accounts and authorities as electronic transfer of mency between banks or bank accounts and authorities as electronic transfer of mency between banks or bank accounts and authorities are electronic transfer of mency between banks or banks are accounted by the second account and authorities are electronic transfer of mency between banks are accounted by the second acc	
144	360.556	"Automated clearinghouse credit"	"Automated clearinghouse credit" means an electronic transfer of meany cleared through the ACH system that is generated by a person instructing the person's bank to charge his or her bank account and deposit the meany in the bank account of the State.	
145	360.558	"Automated clearinghouse debif" defined.	The Contract of Co	
146	360.560	"Electronic return" defined.	"Electronic return" means a tax extens that is prepared using computer enthrease and transmitted electronically to the Department and includes all the data extend into a return, electronic returns, estimates or other document.	
147	360.562 360.564	-	"Electronic signaturs" means a now manu attached to see logically sociedated with a record and exceeded or adopted by a tapopar with the intent to sign an electronic cursar, naturement or other document. "Electronic transfer of money" means any transfer of money, where then a transaction initiated by a cheek, death or other windle apper intention, a large transaction initiated through an electronic transact, computer or magnetic type for the purpose of coloring, instructing or attentioning a function institution or a person helding an account on	
148		defined.	behalf of another to debit or credit an account.	
149 150	360.566 360.568	"Financial Institution" defined. "Nevadatax access code" defined.	Financial institution" has the recurring sacribed to it in 31 U.S.C. § 312(2)(2)(A) to 10), inclusive. Newholl has accorded in contrast personal identification number issued to a personal yellow present that allows the person to become a website mer and to access and fife tox information online at https://www.newholancom.gov/web/ on the World Wide Web.	
151	360.570		**Perior** and control research to Licenson to region and control responsible to the Control of	
152	360.572	"Security access" defined.	"Security sectors" means the ability of a tempoper or a tempoper account security administrator to secon the tempoper's relies seconary, conduct ordine transactions, designess archerised users, questly the level of secons granted to an authorized user and modify or territorise the secons of any authorized user.	
153	360.574 360.576		"Singuture" includes an electronic signatur. "Sole proprieter" includes a business that is recated as a sole proprieter under the Internal Resease Code.	
154	360.576	"Taxmayer account security	"Sole properties" includes a basiness that is resized as a wise propertie state and the fact that the state of the state o	
133	360.580	administrator" defined. "Transaction fee" defined.	"Transaction for" means a per inventor that is not forth in the News' contract with a third party electronic services provided for each bondless transaction for in conditioned with the Department.	
156	360.582	"Website user" defined.	Transference was a per natura was in instrument an exact transfer was surprepay necessary and transference of the exact transference of the exact transference of the exact transference of the exact information entired by the Department drough in whole registrating process, has obtained a neutran and proceeded entiring the topogra to conduct transactions and access his or her account information entired a large-levely on the World Wide Wide. World Wide Wide Wide Wide Wide Wide Wide Wid	
137	360.584	Applicability of provisions.	Wind Wile May May 1996, Inchesive, apply to colour registration, filing and payment by decreased or many for traver, fees, interest, possible or other charges provided for in chapters 360, 361, 362, 360, 360, 360, 370, 372, 372, 373, 377, 377, and 4444 of NSS and to any fee provided for in NRS 44111 or chapter 1860 of NSS 44111 or chapter 1860 of NSS.	
158			482.313 or chapture 600H of NRX.	
159	360.586		The Department's tapoper survice center website, hound at https://www.nevadata.ner.gov/web' on the World Wide With provides tapopers with the ability to conduct transactions and review to account information on the Internet.	
	360.588	Online registration with Department.	1. To register office with the Digestream, a process must sobust in completed Newesh Business Registerious and confine the registerious by clicking on the cortification-button on the Disperseural's website. By clicking on the cortification-button, a person represent that (i) the distinction contained in the confine Newesh Business Registerious to the and account, and in the confine of the distinction of the Disperseural's website. By clicking on the cortification-button, a person represent that (ii) the distinction contained in the collection of the Disperseural's website. By clicking on the cortification-button, a person represent that (iii) the distinction of the Disperseural's website. By clicking on the cortification-button, a person represent that (iii) the distinction of the Disperseural's website. By clicking on the cortification-button, a person represent that (iii) the distinction of the Disperseural's website. By clicking on the cortification-button, a person represent that (iii) the distinction of the Disperseural's website. By clicking on the cortification-button, a person represent that (iii) the distinction of the Disperseural's website. By clicking on the cortification-button, a person represent that (iii) the distinction of the Disperseural's website. By clicking on the cortification-button, a person represent that (iii) the distinction of the Disperseural Contraction	
			(i) The information contained in the office Neverth Barrows Registeries in reset all exercises of the Contained Contained in the Contained Contain	
			(i) The logal same and the falleral employer identifications number of the registrant, or (ii) Whe texplained as a solved profits and the logal name and the solved to legal name and the solved accordy number of the (2). (ii) Whe registrant is not not propriete in the legal name and the social accordy number of the egiptrant;	
			(b) Sobrais the logal name and electronic mult address of the suppose account security administrator, (c) Sobrais to completed onto Nevalt Distonic Registration, and (c) Godrain Security and the socialisation has not administration of the registration process, the (c) Confund Sychicida, the socialisation has not a socialisation has not activities represent specialisation for the view to the socialisation has not activities represent the socialisation has not activities the socialisation has not activities and the socialisation has not activities and the socialisation has not activities a socialisation of the socialisation has not activities and the socialisation of the socialisation has not activities and the socialisation of the socialisation has not activities and the socialisation of the socialisation has not activities and the socialisation has not activities and the socialisation has not activities a socialisation of the socialisation has not activities and the socialisation has not	
			(1) The information contained in the ordine Nevotak Bosinous Registration is two and accurate; (2) The inguisary is dudy authorized to act on behalf of the business; and	
160				
			to review, coming not written any generation process, the legislation and any one of the following: (1) The registered with those of updays the distribution marker; (2) The registered with those or updays the distribution marker; (3) The registered with the regis	
			(i) The portion marker configured to the requirement by the Department. (b) Provide advancable in these instantials when perfect and the provided by the registrates. (c) Provide advancable in the secondary that supervisionally finding the perfect and t	
			(c) Provide the legal mane and decisionism and address of the temporary accounts executive particular to the contract of the c	
			(3) Sample years by greated the tamper account early desirates and the progress of the state of of the stat	
\vdash	360.590	Taxpayer account security administrator. Responsibility for	(1) Security access to greated to be improper account security administrator. Approper accoss transplantations are fully administrator and account of the improper and fining an administrator and account of the Department's verbin.	
161		authorized user.		
162	360.592	Electronic filing of documents: Signature.	1. To the an electronic return colors, a trappoper account security administrator or an authorized user most affects the topoper's electronic signature to the trappoper's electronic returns. Use of the trappoper's electronic signature is the trappoper's electronic signature in the trappoper's electronic returns. Use of the trappoper's electronic signature is the trappoper's electronic returns. Use of the trappoper's electronic signature is the trappoper's electronic signature in the trappoper's electronic returns. Use of the trappoper's electronic signature is the trappoper's electronic returns. Use of the trappoper's electronic returns to the trappoper's electronic signature in the trappoper's electronic returns. Use of the trappoper's electronic returns the electronic returns to the trappoper's electronic returns to	
\vdash	360.594	Electronic returns; zero returns.	2. A person shall be decimed to have afficial bis or hav signature to a trave store or other deciment fill all decironically with the Department by using his or hav Newshill's a section code and electricing the checkbors on the Newshill's as come of th	
163		and the same of th	1. of a convenient man in the convenient man	
\vdash	360.596	Electronic transfers of money.	1. An electronic transfer of manoy mustly made by an antenned cloringhous code are antenned descriptions debt. 2. A support is required life repiting any loss assessed against the support yells for agreed by the integers' back on conscision with an electronic transfer of manoy. 3. The Department recognished for progressment on the second by the Self-Wiselship conscision with an electronic transfer of manoy. 3. The Department recognished for progressments on the second by the Self-Wiselship conscision with an electronic transfer of manoy. 3. The Department recognish for progressments on the second by the Self-Wiselship conscision with an electronic transfer of manoy. 3. The Department recognish for progressments on the second by the Self-Wiselship continuous transfer of manoy.	
164			1. The Experiment is responsible for paring associated for associated by the Control of	
165	360.598		Uskes a different period of time in prescribed by status, for each electronic return of tunes, fore, interest, penalties or other charges, the unapper shall keep records, receipts, invoices and other perionent pagers to substantiate the electronic return for 4 years following the later of the date of the return or the date of the return or the date of the return or the date of the return of the date of the return or the date of the return of the date of the return or the date of the return of the date of the return or the date of the return or the date of the return or the date of the return of the date of the return or the date or the return or the date of the return or the date of the return or the date of the return or the date or th	
		CLAIMS OF OWNERSHIP INTEREST		
160		IN PROPERTY TRANSMITTED TO OR		
100		SEIZED BY		
	han est	DEPARTMENT		
	360.610	Written claim: Executed under oath; contents; action of Department on filing.	1. To chian an essenship staters in property transmitted to resized by the Department personant in NES 100.504, a person who does not even any tox to the Department and the a written chains with the Department at least 3 days before the data set for the adia of the property. 2. A written chain food present to selection from the executed under each by the present chaining the execution interest and must comine (b) It the more of the possible the chain.	
167				
-			(c) A Scientificated the prompts in which they promo claims an interest (c) A Scientificated the promot claims and interest (c) A Scientificated the second claimed, and (c) A Amortificated the second claimed, and (c) A Amortificated the second claimed, and (c) A Amortificated the rest of the lists they now have have for the claims (m). The promousing market the section of the second	
L			3. If a claim is filed pursuant to this section, the Department shall not conduct a sale of the property to which the claim pertains until a final decision has been issued pursuant to NAC 360.612.	
	360.612	Administrative hearing: Date of hearing: notice; procedure; notice of	1. A learning officer shall consider an administrative hearing after the Department receives a claim field personal to NAC 100.010 to determine ownership in the Department to NAC 100.010 to determine ownership in the Department to NAC 100.010 to determine ownership in the Department to NAC 100.010 to Department to NAC 100.010 The hearing officer may continue such a hearing for good cause shown.	
		findings of fact, conclusions of law and decision; appeal.	3. An administrative learning may be conducted paramete to this section on the date on which the property to which the claim portain is seized or transmitted to the Department of, on that date: (a) The ownership of the property can be concluded in the satisfaction of the harming officer with information technical by the Unpartment of (b) The property which is considered by the configuration of the harming officers with information technical by the Unpartment of (b) The property which is completed to estimate and deconstantive required by subsection 2 of NACA (50.60).	
168		ļ	3. Missi of a having seriod grammat to subsection 6 mast specify: (3) The papers of this housing and (4)	
			(b) The date, time and locations of the harring 6. Except an others; provided in subsections (4, paid; x, basing held parament to this section must be combanded in accordance with the procedures for a hearing on a petition for reduterationism set fork in NAC 100.099 to 100.17%, inclusive.	
]	4. Except to a harming hild present or solutions in control of an abitationistic harmonistic barrier generated for present to the section must be correctly mail a lates 18 days before the date of the haring to sep person distingt as attention in the present, whiching, without limition, the present with a section of the	
		[8. White 3 days after arrives of the composition of the facilities of the composition of the section of the leaving efficiency and the composition of the antique of the composition of the antique of the decision of a bearing officer annual tental network products and the antique of the decision of the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the antique of the decision of a bearing officer annual tental network products and the annual tental network products and the antique of the decision of a bearing officer annual tental network products and the an	
		DISTRIBUTION OF PROCEEDS OF		
169		CERTAIN TAXES TO LOCAL GOVERNMENT		
		LOCAL GOVERNMENT		

П	360.650	Determination of need for adjustment: Requirements for	1. To determine whether and djaments to the assess's allocated to a local government or opcoid desired from the Local Government Tan Dorbbellon Account in accounty parament to NRS 304856, the Dorsets shall: (4) One before Media 31 of dealing year, even the population, an determined parament NRS 30425 or whethere to 44505 306000, and assessed valuation of the tanable property, as determined parament body. Of each local government and opcoid district, and (5) Denote all information in a similable connecting the arms allocated to the Connect or special district, and (6) Denote all information in a similable connecting the arms allocated to the Connection of the Connectio	
		adjustment: Requirements for review; notification of local constructor special district	(b) Review all information that is available concerning the amount allocated to the local government or special district, including volume limitations. (1) Which the local neutroning or active fail district to be not desirated to be in one generated as New York (AdV and	
170		government or special district; annual report of findings.	(1) Whether the local prosument or special derived to been determined to be in secret function energosy processed to NRS 154485, and. 2) A comprose the textile processes of the local processes are repealed derived as the local processes are repealed derived to inside raise and byte to 2. Little conducting between regarding receives proceed processes to proceed processes desired byte inside the local processes are repealed derived to the local processes are repealed to the local processes are repealed are repealed to the local processes are rep	
			makes the determination. A. The Director fault invest and findings be or the makes consumed to this section to the Committee on Local Government Finance on or before Discourbee! of each vez.	
		ALIDITS - Andits of		
171		Taxpavers		
	360.700	Contact to schedule appointment, contents of auditor's letter; period covered by audit; written request for extension of communication date or	Let so som a prociability der relaction of an account for adult, the auditor is usual to exceed the suppose of preference of the auditor is usual to exceed the suppose of preference of the auditor is usual to exceed the suppose of preference of the auditor is usual to exceed the suppose of preference of the auditor of the auditor is usual to exceed the suppose of preference of the auditor of t	
		covered by audit; written request for extension of commencement date or	2. In scheduling as nutil: the utalities and the tempory must disease: (a) A date on which occurrence the satisfic (b) A date on which occurrence the satisfic (c)	
		estimated completion date; consequences of failure to provide	(b) An extinate of the date by which the analit will be completed: (c) 'The first and but mostles of the anality and the completed: (c) 'The first and but mostles of the anality article;	
		necessary records.	(d) The matter of the business being mattered and the availability of records. (d) The business being mattered and the availability of records. (d) The busine statem which the records will be available for everies by the statemer.	
			(f) The contact persons with whem the auditor is to work in conducting the audit and reviewing the results of the audit; and (ii) The citizing a rich thin absolution for changing the according to the audit and reviewing the results of the audit and reviewing the results of the audit and review	
			3. After contacting the topopure pursuant to subsection: 1, the auditor shall send a letter to the trapayer which includes: (a) The date, time and location of the first inconstruent for the audit. (ii) The date, time and location of the first inconstruent for the audit.	
			(b) The first and less months of the audit period; (c) The contribute the horsemore area made to evaluate the contribute to the contribute and the horsemore area made to evaluate the contribute and the horsemore area made to evaluate the contribute and the con	
172			(d) The estimated completion that of the malit; (d) A copy of the Thompson's Bill of Brithe:	
			(b) The form table nearbox of the analytics of the analytics). (b) The count laber descriptory are than available for the analytic of the anal	
			4. The criteria to be used by the Department is determining whether to change the period that the audit will cover and to extend the commencement date or entirated completion date, or both, of the salit include, without limitation: (1) The inter-control the featurement or the reserving to expect of the salit is not because the control to expect or the salit is not because the control to expect or the salit is not because the control to expect or the salit is not because the salit is not bec	
			(b) Committees determined by the Dipartment to the beyond the control of the transpare or the Dispartment.	
			of the revised commencement after or the revised continued completion date, or both, of the state, or both, of the state, of this revises in a greated, the vatate of limitations for the finding of a deficiency will not be willed during the period of the extension and a variety of the state of limitations must be obtained from the topogyer or the audit period must be addressed to accusate the extension.	
			6. It is support fails to provide the records recovary to complete m sulf to byte estimated completion date or revised estimated completion date, the sulfave may: (a) Determine a measured delainquart teach for not for executed provided; measured teaching teach for provided;	
			The second of the Communication of the Communicatio	
П	360.702	Taxpayer's reliance on written advice; review of documentation by	1. If a tappyer provides written decumentation during an antife that indicates that the trappyer relief with in or her detriment on written advice provided by an officer, agent or engloyee of the Department, an opinion of the Atteney General or the Commission, or the written results of an audit of his or her records conducted by the	
		advice; review of documentation by Director and recommendation to	The design of the contract of	
173		Director and recommendation to Commission regarding waiver of tax, interest or penalty.	(c) it was some you as a support registring the timest in write to know know the support has been known for the support has	
	1		(c) Anterior to the Contract and Contract an	
П	360.704	Letter to taxpayer addressing audit issues upon completion of audit.	Don complation of the sadds, the Department shall issue a letter to the toppyse sering forts 1. The issues reviewed in the sade;	
174			1. The inno reviewed in the actif. 2. The proof of time and reviewed in the actif. 3. The proof of time and reviewed in the actif. 3. The proof of time and reviewed in the actif. 4. What together was using an incoment norther desired in the disposition are a specific temporare under a state. The propose was using a incoment norther desired in the disposition are about the actif. The propose was using a incoment norther desired in the disposition are about the actif to a propose was using a incoment norther desired in the disposition are about the disposition are about the disposition are about the actif to a propose was used in the actification of the actification	
Ш			4. If the trappeter was using an incorrect method of collecting or according two on a specific transaction reviewed in the unleft, the proper method of collecting or according two on the transaction.	
	360.706	Notice of deficiency determination; petition for redetermination;	1. If. All reasonals, the Department determines that delignant taxes are due, the Department shall issue to the topopyer a notice of the delicious, determination. The notice must be issued on or before the estimated completion date or revised estimated completion date or the adult. The Department shall issue to the topopyer as notice of the delicious, determination. The notice must be issued on or before the estimated completion date or revised estimated completion date or revised estimated completion date or revised estimated completion date or the adult. The Department shall issue to the topopyer as notice of the delicious, determination. The notice must be issued on or before the estimated completion date or revised estimated completion date or revised estimated completion date or revised estimated completion date or the adult. The Department shall issue to the topopyer as notice to the continued completion date or revised estimated completion date or revi	
		extension for filing petition; Department review; use of hearing	2. If the trapport wishes to drappe the findings of the said, the trapport many prints in the Department for a reducemination within 45 days after be or she is served with the notice of the deficiency determination. A polition for reducemination must be submitted: (1) this after improvement of fifty appeals for reducemination, or (2) the safe improvement of fifty appeals for reducemination, or (3) the safe improvement of the safe in the print of the safe in the print of the safe in the print of the safe in the saf	
		Department review; use of hearing officer; prehearing statement; extension for filing prehearing statement; notice of hearing; withdrawal of petrion.	(b) the form of a letter which contains sufficient information to give notice to the Department that the topoper in depending the deficiency determination. The letter must include, without limitation, the name of the turpoper, the account number assigned to the topoper by the Department and the answard of the tree, interest or penalty in depending on depending on the period of the penalty in the period of the turpoper, the account number assigned to the topoper by the Department and the answard of the tree, interest or penalty in depending on the penalty in the penalty	
		statement; notice of hearing; withdrawal of petition.	an degree. The contract way got an extension for the fitting of a printing of an extension in the fit of the fitting of the contract of an extension in the fitting of the	
			4. A partition for redescrimation will be sent to a hearing officer after: (a) The Department has reviewed any admissional documentation that the tempory has submitted with his or her potition; and	
			(b) The knapport and the Department have not agoned to a seeflement based upon such documentation provided by the transpayer. 5. The knaining officer may request that the parties for percharing naturement. The prediction saw office any interaction for the parties (and percharing naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement. The parties cannot agree on a joint producting naturement naturement naturement naturement. The parties cannot agree on a joint producting naturement naturement naturement.	
175			issuess from the audit for consideration by the harring officer and mast include, without limitation: (a) A attenument of the encounted issuess on the three processes of the three processes are the consideration of the processes of the harring officer, the nature of the specific transaction at issue, the amount in dispute and the legal issues involved in the matter,	
			(b) A statement of the issues that have been resolved by the parties, including without limitation, the executed factor. (c) A first of challed that each party expects to introduce at the horizing and any objections to below calculate. The chaltename to be sourced that the marked in advance of the hearing.	
			1. The residence was singuished that the principle of the	
			(i) A cuterant regording whether the party will obtain a producting brief. A preducting partners runto the files by the day set by the barring officer producting brief. A preducting partners runto the files by the set set by the barring officer producting the preducting extension is filed with the barring officer bodies the date set for filing the statement. The hearing officer shall issue a written	
			decision on the metrion or eignfulninon requesting the cutawains. 7. Failure of a party to file a probating streament will first defined for the charging of the learning of the learning of the learning of the learning of the learning.	
			8. If a party wishes to raise as issue that was not included in its prehearing entenent before or during the hearing, the hearing officer shall great a confirmance to allow the opposing pury to prepare a response to the issue. 9. The tempory enten, at any time, without his or her period in or foredermination by symboling as written recognit, the fire transfer later, the Department.	
		Performance Audits of		
176		Performance Audits of Certain County Officers		
177	360.720	Definitions.	As and in SMC 596.750 is 396.756, technicos, salors the control otherwise registers, the weath-seal berns defined in SMC 596.772, 300.724 and 390.725 have the transings accorded to them in those sections.	
177	360.720 360.722	Performance Audits of Certain County Officers Definition. "Auditor" defined. "Performance audit" defined.	As and an NACE MATER to MOTER, tackloters, where the content otherwise regions, the weeks and forms defined in NACE MOTER, and 300.775 have for meanings accorded in these nucleons. ***Contact recognition control preferr	
177	360.720 360.722	Definition. "Auditoe" defined. "Performance audit" defined. "Responsible county officer"	As and MAC 56172 to 30174, includes, when the contact otherwise region, the weeks and bases delicated in NAC 360 722, 300 721 and 300 722 have the manages accorded in these markets. **Advance are not represent to recognition contact or the risk adjusted of performance and in	
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177	360.720 360.722 360.724 360.726	Definition. "Auditoe" defined. "Performance audit" defined. "Responsible county officer"	to and an NAC 10.12 to 10.17 to justices, whose the course otherwise region, the weeks and form defauld in NAC 10.12, 10.17 and 100.72 have for manage an oblid to that in these sections. **Tables** Security to propose the course options who is the depoise out of professors could.** **Tables** Security to propose the options out of the contract of the professors of a regulation country and the course of the propose of the account of an option of the account of all the collection of property uses. **Tables** Security to propose out of the account of the professors or obtaining the proposed of the account of all the collection of property uses. **Tables** Security to the country of the contract out of the professors of the account of the collection of property uses. **Tables** Security to the country of the collection of property uses. **Tables** Security to the country of the collection of property uses. **Tables** Security to the collection of	
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No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1	361.004	GENERAL Definitions.	Except as otherwise provided in NAC 361.677 to 361.600, inclusive, as used in this chapter, unless the context otherwise requires:	
2			1. Commission: means the Nevalat Tax Commission. 2. Topostured: "mean the Department of Taxiform Commission. 3. Toxicusto Dectors" means the Department of Taxiform of the Department. 4. Timed page "means that proised from tens (most high) of one-year to and mechaling Jone 20 or the following year. 4. Timed page "means that proised from tens (most high) of one-year to and mechaling Jone 20 or the following year.	
3		REGULATIONS OF NEVADA TAX COMMISSION		
4	361.010	Definitions.	As used in NAC 361.010 to 361.61049, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.012, 361.016 and 361.018, inclusive, have the meanings scribed to them in those sections.	
5	361.012 361.016	"Actual age" defined. "Depreciation" defined.	"Actual age" means the total number of years from the year of the construction of an improvement to the year of the lien date for the taxes which is affects. "Depreciation" means, except as otherwise provided in NAC 361.266, a loss in the value of improvements or personal property from any cause.	
7	361.018	"Improvement" defined. EXEMPT PROPERTY -	"Improvement" means, except as otherwise provided in NAC 361.1133, all appartenances exected upon or affixed to the land, including, without limitation, those improvements listed in paragraphs (a) and (b) of subsection 1 of NRS 361.035.	
8	361.030	Fine Art for Public Display Fine art for public display	As used in NAC 360, DN 361, DAL lacksuive, unless the context otherwise requires, "The art for public displays" has the intensing accribed to 8 in paragraph (t) of inhecistics 4 of NRS 361, DIS.	
9	361.032	defined. Interpretation of terms used in	For the purposes of NRS 361.186, the Department shall interpret:	
10	34) (%)	NRS 361.186	1. There cannot of avoing and childring the first of Vi. (1) Except as otherwise, provided purposped the changes of the desirability of the State of the Company of the co	
11	301.434	Calculation to thesess, payments on art indebtedness.	The property of the absolute on a planet was present a feeder of the first of the first of the property of the second of the sec	
12	361.036	when works of art consist of more than fine art.	Has exhibition does not consist solely of fine at the public display owned by the taupoper, the Department will apportion the direct costs of owning and exhibiting the fine art based on the precentage that the value of the fine art for public display owned by the suspept boars to the value of all the works of an included in the exhibition.	
13	361.038	Requirements to receive creditRequirements to receive credit for donations to certain museums. For donations of fine art to museums	For a tappage to receive a credit for a domation to a museum that provides chibits specifically related to children, such a museum must be operated by an organization that 1. Qualifies for exception from trustion parament to section \$50(x)\$? of the Internal Forence Code; and 2. The net currentspot of which do not some to the benefit of any private shareholder or other person.	
14	361.044	Affidavit for claiming exemption: Form; contents.	The diffusion that a transport who is claiming an exception pursuant to pumpping (i) of subsection 1 of NSS 381.000 with the country assessor on or before June 15 of each your in which the function. 1. Re-mailtain. 2. Contain: (ii) A assessment for the work of fine ar or which the transport is a subsection 4 of NSS 381.000 during the following fined year. (ii) A assessment that the work of fine ar or which the transport is a subsection 4 of NSS 381.000 during the following fined year. (iii) A successment that the work of fine ar or which the transport is a subsection 4 of NSS 381.000 during the following fined year. (iii) A fined year for which the company is a claiming an exemption: (iii) The fined year for which the company is a claiming an exemption: (iii) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iv) The fined year for which the exemption is usually used. (iii) The fined year for which the exemption is usually used. (iii) The fined year for which the exemption is usually used. (iii) The fined year for year which the exemption is usually used. (iii) The fined year for year for year which the exemption is usually used. (iii) The fined year for year for year which the exemption is usually used. (iii) The fined year for year year year which year year year year year year year year	
15	301.044	or parent of child who receives in-home instruction.	срои вългище в корила развити ор раздряда (1/1 от пополнот 2 от 1910 год, ще мариул заши поль и протове от ще плиност ор разли.	
16		Property Used for Control of Air and Water Pollution		
17	361.046	Examples of facilities, devices to which exemption does not apply.	Example of fundamental derives to which the examples from materials provided by \$85.5 to 107 flows on apply are: A similar generate of the generating follows in excitive shifty which are noticed with prefer to extense of a series of the provided provided in the provided provi	
18	361.048	Application of exemption to additions, modifications of operational devices.	which are not required to the experience of the	
19	361.050	Affidavits, reports, records required to claim exemption.	As affairs in a form approved by the Department for chimning an exemption pursuant to NES 50.077 must be supplied annually to the county assessor of the country in which the property is located or to the Department of the property is of an intercountry or intercountry or the country of the interaction and the NES 50.02. 2. Owners of property of an intensitate nature, as defined a NES 53.02. that report only how properties physically beautiful in Nes 50.02. 3. The tapapers durin minimal necurator controls which will refer the definition and creamen to the operation which could be not be insulations of any equipment for which as exemption is claimed pursuant to NES 50.107. 4. Copies of any orders from regulatory agencies directing the insulation of a device or equipment must be submitted upon respect to the country assessor or the Department.	
20		Qualified Systems for Heating, Cooling or Provision of Electricity		
21	361.052	Determination of value added by qualified system.	For the propose of NSS 36.07%, a county measure any consists with the delicity special and the section of the buildings with the qualified system and the section of a building constrained in a coverentment amount without a qualified system and the section of a building constrained in a coverentment amount without a section of the building section of the section of	
22	361.054	Form for requesting valuation.	A county assessor may provide an appropriate form for the owner of a building to request the valuation of a qualified system. If an owner does not complete such a form, the owner may not be precluded from appealing the valuation of the building to the county board of equalization.	
23	361.056	Documentation to determine conformity to standards.	A county assessor, a county board of equalization or the State Board of Equalization may require documentation from the owner of a building who has requested the valuation of a qualified system to determine whether it conforms to the standards established by the Department and functions to conserve energy.	
24	361.058	List of buildings with qualified systems.	On or before April 1 of each year, each county assessor shall submit to the Department for the preceding year a written list of the buildings in his or her county which have qualified systems.	
25		Miscellaneous Provisions		
26	361.065	Tangible personal property purchased by and consumed during operation of business.	1. All taughb personal property which is prochased by a business and which is claimed to be compress great or paragraph (d) of subsection 1 of NES 361.008 must be consumed during the operation of the business and must not be intended to become a component per of a munification let me to rate be taxes. 2. The present appears of which must not recognize it claimed must be material that is: 2. The present appears of which must not recognize it claimed must be material that is: (d) Characterized by its individual for one in relation to the other more requisive final ausets of the business; (d) Characterized by its individual for one in relation to the other more requisive final ausets of the business; (d) District material recease. (e) District material	
27	361.070	Certain property leased or rented to Nevada System of Higher Education.	1. Application for an examption parament NNTS fill (0.09 must be made to the county associate by Jane 15 of each year. 2. The application must include a copy of the restal agreement and documentation from the leasor that proves that the total consideration for the restal or lease of the property is less than 10 percent of the fair muster value of the property. Documentation may include, but is not limited to: (a) A copy of the lesse or natural automated more restal or leaser of the property and (a) A copy of the lesse or natural automatement from owners of similar or like properties, and (5) Substances from our calculate beduce.	
28	361.080	Privately owned park: "Park" interpreted; requirement for exemption.	(s) Statement from real estate broken. 1. As used in NSS 361.00% to Department shall interpret "puts" to mean a deathed trust of privately owned real property that is set apart and maintained for public use, generally of quite sizable proportions devoted to purposes of ornamentation and execution, and small highland on with three and ornamented in a way pleasing to the eye as well as furnishing an opportunity for open-siz execution. 2. To qualify as a park for the purposes of the exemption provided by NSS 361.000X, a sign which is clearly leghtle and visible from ground level must be proved at each entonace to the park insting "This park is open to the public for all to use."	
29	361.085	"Portable goods and storage sheds and other household equipment" interpreted.	Assent in sub-propagated in if a function is a factor in a factor in the propagate of the propagate in the p	

30	361.009	Portion of qualified love income housing projects.	1. As course of property the wish to a public file property for any state present to NSS NISC man apply to the course present of the Execution and the file property in the state to a public and for execution of property courses the NSS NISC man accordant for the case of the cas	
32		- Determination of Taxable Value of Real Property		
33	361.106 361.107	Definitions. "Abstraction method" defined.	As used in NAC '561.06 to 361.1315, inclusive, unless the context otherwise requires, the words and terms defined in NAC '561.107 to 361.1176, inclusive, have the meanings ascribed to them in those sections. "Abstraction method" means a method of estimating the value of land by subtracting from the sales prices of improved purces the full contributory value of all items attributable to the value of the improvements, thus yielding estimates of the residual or	
34	361.1073	"Accrued detreciation"	**Accord depreciation** means the amount of loss in the value of an improvement relative to its replacement cost or or original cost as a result of physical deterioration, functional obsolucemenc.	
35 36	361.1075	defined. "Adjustment" defined.	"Adjustment" means a modification of the reported value of a variable, such as safe price or gross income, using a model collisation technique for the purpose of estimating the full coals value of property.	
36	361.109	"Allocation method" defined. "Base lot method" defined.	"Allocation method" means a method used to value land, in the absence of a sufficient number of sales of vacant land, by estimating a typical ratio of land to both value and applying that ratio to comparable improved properties to determine the value that the land countributes to the total value of the subject property.	
38	361.1095		The for motion? means a method of propriating land promester to which. It for proof or where and land being appreciated, to compared as have been consisting of a percel or hypodectical area of land busing outmon or typical characteristics and a hourse value and It for proof or the real and have been for the compared as the best for with respect to become, say, slope, to properly) and unifor factors are analyzed by the appraisact. —so estimate the value of the land being appraised.	
39	361.111	"Capitalization of ground rents" defined.	"Capitalization of ground rents" means the estimation of the value of land in the absence of comparable sales by capitalizing the revenue from market-rate leases of land.	
40	361.1113	"Comparative unit method" defined.	"Comparative unit method" means a method of appraising land pursuant to which an average or typical value is estimated for each stratum of land, using square feet, front feet, acres, buildable units or other similar units of comparison.	
41	361.1115	"Cost of development method" defined.	"Cost of development method" means a method used to estimate the value of undeveloped land in which direct and indirect costs and entrepreneurial profit are deducted from an estimate of the probable proceeds to be obtained from selling the land as developed purcels and the resulting net income is discounted to a present value at a market-derived rate.	
42	361.1117	"Cost of replacement" defined.	"Cost of replacement" means the total cost of construction required to replace an improvement with a substitute of like or equal utility using current standards of materials and design, including the cost of any pertinent labor, materials, supervision, contractors' profit and overhead, architects' plans and specifications, sales taxes and insurance.	
43	361.1125	"Expected absorption period" defined.	The precised absorptions period" means the length of time within which all the purceix in a qualified subdivision may reasonably be expected to be sold, rented or occupied if they are actively marketed. The period begins on July 1 of the year for which the tax on the purceix is levied and onds on the date determined by the county assessor.	
-	361.1127	"Fixture" defined.	Parects as twee and ento on the data electrimated by the county assessor. Fixture" means an item, other than a trade feature, that was originally personal property which has been installed or attached to land or an improvement in a permanent manner. As used in this section, "installed or attached to land or an improvement in a permanent manner." The commence of the control of	
44			1. There (a) As term is misseled is, subsolided in or permanently reciting upon land or an improvement, or is attached by other means that are normally used for permanent instillation, and cannot be removed without substantially damaging the item or the land or (b) Thus care purpose of an intent this is not ordinavine physically assemble to be of an improvement is no shaped that it is: (c) As account, incurred or with the land or improvement, or (d) As account, incurred or working nor of solid are improvement, or (d) Disapped or committed for an event the land or improvement, or (e) Disapped or committed for a very thin it is not ordinavine to the committed or improvement, or (f) As account, incurred or working nor of solid and or improvement, or (g) As account previous or working nor of the darle improvement, or (g) As account previous ordinavine the land or improvement, or including a solid and or improvement in the contraction of the contraction of permanence, including without limitation, whether (g) Essent of the term would decomp the time or come significant damage to the end property to which it is installed or antibod. (d) Descending of the item would be conveyed with a transfer of the end property to which it is installed or attached.	
45	361.113 361.1133	"Improved land" defined. "Improvement" defined.	"Improved land" means land on which there are any improvements sufficient to allow the identification of or establish the current actual use.	
46	361.1133	Improvement defined.	*Improvements' means any building, fixture or other structure erected upon or affixed to the land, including, without limitation, any of those improvements fored in paragraphs (a) and (b) of subsection 1 of NRS 361.005. The term does not include any land enhancements.	
47	361.1141	"Land" defined.	**Tandi" means that protions of real property which includes: 1. The surface of the real-profit real-	
48	361.1145	"Land enhancements" defined.	'Land chalancements' means: 1. Physical modifications of the land whose contribution to the value of the land is not subject to wear and tear or to exhaustion, such as, without limitation, excavation and other earthwork; and 2. Rights which allow the land to be put to any use.	
49	361.115	"Land residual technique"	"And residual technique" means a method used to estimate the value of land from a knowledge of normal net income, the discount rate, the remaining economic life of the property and the full contributory value of any improvements and nonreally items. The method isolates a necessable income stream attributable to the improvements and then colimates the value of the land by capitalizing the income stream attributable to the land.	
50	361.1155	"Mass appraisal technique"	mention is states a measurance moome stream attributation to the improvements and these estimates the value of the land by capitationing the income stream attributable to the land. "Mass appearisal technique" means a procedure for the valuation of a group of properties as of a given date using either a base lot method or comparative unit method.	
51	361.116	"Obsolescence" defined.	"Obsolescence" means an impairment to property resulting in the full cash value of the property being less than its taxable value as otherwise computed.	
52	361.1163	"Off-site enhancements" defined.	"Off-oile enhancements" means improvements and land enhancements outside the boundaries of the subject property which facilitate the development of the property for any use, including, without limitation, such improvements and land enhancements that do not propure the property for a specific use, such as secrets, traffic signals, curbs, gotters and sidewalks, and such improvements and land enhancements for the provision of water service, never service, clearly one service and such contributions.	
	361.1165	"On-site enhancements"	service for the transmission of data. "On-site enhancements" means land enhancements within the boundaries of the subject property which facilitate the development of the property for any use.	
53	361.1167	defined. "Parcel" defined.	Page recent contigous area of last which is: 1. Belt ander common recently. 2. Belts and common execution.	
	361.117	"Oualified subdivision"	3. Identified by an account's purch number in accordance with the provisions of NRS 36.1.189 to 361.220, inclusive. "Outlified subdivision" means a recur of numeric meeting the criteria contained in NAC 361.129.	
55	361.1171	defined. "Raw land" defined.	Vocamenta incorressorii incare a group in parcer messang un crimen common in 1900. 2007. 222. "Row land" means land in its natural state before any human modification.	
56	361.11715	"Real property" defined.	"Real property" has the meaning ascribed to it in NRS 361.005 and includes:	
57			(a) Land. (b) Findines; (c) Ingressents; (d) Despressents; (ed) (d) Os-size calanacerosis; and (d) (d) Os-size calanacerosis; and (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	
58	361.1172	"Regression analysis" defined.	"Regression analysis" means a statistical technique used to analyze data to predict the value of one variable from the known values of other variables. "Single property technique" means a procedure for the valuation of a single parcel or other area of land as of a given date.	
59	361.1173	"Single property technique" defined.		
60	361.1174 361.11745	"Stratify" defined. "Trade fixture" defined.	"Steatify" means to sort parcels of property into relatively homogeneous groups based upon use, physical characteristics, location or other relevant characteristics. Titade fixture" means an item of personal property due.	
61	361.1175		1. It is smalled or statistical congeniesmently to real property by an owner or treast for the purpose of combining a business or radic and not for the chancement of the real property is which it is installed or statistic, and 2. How a unique identity and function which is related to the business or rade for which it is installed or stated, and which is distinct from the real property to which it is installed or stated. This of comparison means the components into which properties may be defined for the purpose of companing uses, such as, without limitation, the side price for property as a whole of the property per square from, front foot, clock foot, are, let, dwelling	
62	361.1176	"Vacant land" defined.	milt, room, bed, seat or filor-area ratio. Vacunt land" means any land other than improved land, including, without limitation:	
63		- James India - JCI III CO.	Vacant land means any tourd other than improved tands, including, without instation: 1. Raw land, incl. 2. Land that has been prepared or developed for use, but on which there are not yet any improvements sufficient to allow the identification of or establish the current actual use.	
64	361.1177	Adoption by reference and availability of certain production of certain production of the production of publications after adoption.	I. The Commission betty adaps by reference. I. The Commission Betty adaptive the property, heavy 2014 disea, as published by the betty adaptive the property and the femore address by the property of the published and the betty adaptive the same eight and the femore address by the property of the published and the femore address betty rever also registered in the femore address by the property of the published and the publi	

	361.1178	Code of categories of land use.	The Department shall prescribe and annually publish a code of categories of land use, which: (a) Must include and define at least the following primary categories:	
			(1) Vacant land. (2) Single-family residential land. (3) Multi-residential land. (4) Multi-residential land.	
65			(4) Commercial land. (5) Industrial land.	
			(6) Read land. (7) Utilities. (b) May include and define any secondary categories that the Department deems to be appropriate for each primary category.	
			 The Department shall: Consider any recommendations submitted by any county assessor in this State reparding the amendment of the code prescribed pursuant to subsection 1: and 	
	361.1179	Land: Methods for determining full cash value.	(b) If the Department disapproves of any such recommendation, motify each country assessor in this State of the reasons for that disapproved. I. If self-ficient sake of comparable properties which were vasant at the time of severables, a county assessors shall determine the full each value of land by applying the sales comparison approach using: (a) A mass approach changes in accordance with the provisions of NG-LIFTS to 3-81 list, so inchaince of	
66			(b) A single property technique in accordance with the provisions of NAC 361.118 to 361.1188, inclusive. 2. If insufficient sales of comparable properties which were vacant at the time of sale are available to carry out subsection 1, a county assessor shall determine the full cash value of land as provided in NAC 361.119.	
	361.11795	Land: Sales comparison approach using mass appraisal	A county assessor shall apply the sales comparison approach using a mass appraisal technique as follows:	
		approach using mass appraisal technique.	1. The country assessor shall stardly the properties being appraised into groups based upon location, zoning, use or other relevant characteristics. Sufficient strata must be enablished to ensure that all types of property subject to appraisal are appropriately represented. 2. After startification pursuant to subsection 1, the country assessor shall:	
			(a) For each stratum: (1) Analyze salzo of comparable land; and (2) Mide adjustments the sales refers as necessary to eliminate any nonrealty commonents of value and any differences resulting from the real resource of influencing terms, conditions of sale, market conditions, location, obviscal	
67			(a) share appareties not exact private in sections you cannot are interested in the case of the contractive featuring orthin to tear property rights work you, naturing terms, continuous not such makes continuous, necessaries, the private interested features and are in the case to also give interested features and are in the case to also give interested features and are in the area to also are in the influence to the features and area for a features and are in the influence to the features and area for a features and area for a feature set of the features and area for the features and area for a feature set of the features and area for a feature set of the features and area features and a	
			 Notes the materiantees trainings frames to use enter any or computative sum vature as account for authorities to an extension or computative sum vature as account for authorities to the confidence of the confidence	
	361.118	Land: Sales comparison approach using single property technique.	A county assessor shall apply the sales comparison approach using a single property technique as follows: 1. The county assessor shall alight the sales prices or unit values of companible properties as necessary to eliminate differences between the companible properties and the subject property that affect value. The adjustments: (a) Must be multivaried changes made to be used necessary and values of the comment of the companible properties and the subject property that affect value. The adjustments: (a) Must be multivaried changes made to be used necessary and the subject property.	
68			(a) Must be made only as the comparable properties, and not to the subject property; (b) Must be made only as the comparable properties, and not to the subject property; (c) Must be made only as the comparable properties, and not to the subject property; (d) Must be made only as the comparable properties, and not to the subject property; (d) Must be made only as the comparable properties, and not to the subject property; (d) Must be made only as the comparable properties, and not to the subject property; (d) Must be made only as the comparable properties, and not to the subject property; (d) Must be made only as the comparable properties and the subject property; (d) Must be made only as the comparable properties and the subject property; (d) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject property; (e) Must be made only as the comparable properties and the subject properties and	
			2. The elements of comparison between the comparable properties and the subject property that may be used by the county assessor include, without limitation, the real property piles conveyed, financing terms, conditions of sale, market conditions, location, physical characteristics, size, zoning or use, governmental restrictions and numerably components of value. 3. After adapting the comparable properties of differences that after value, the courts assesses that analyze the range of adjusted sales prices of the comparable properties to arrive at an estimate of value for the subject property.	
	361.1182	Land: General requirements for	For the enumerary of convoine out the recovisions of NAT SEL1179 or SEL118	
		sales comparison approach.	If the subject property is improved lead, the comparable properties must have a see that it consistent with that of the improved land. 2. The demants of comprisons and and judyments and they be county assessor must be identifiable and supported by verifiable market data. 3. It is a necessary to make an adjustment was the view inflatence or any other property ambited associated with the tabulary property, the county assessor shall:	
			1. It is a decisionally in mate, in a sectional to integrate or the influence of one of the influence of the one of the one of the influence of the one of the influence of the one of the influence of the influence of the one of the influence of the i	
69				
			sales the Commission has approved the petition of the county assessor to consider sales that occurred before that 86-month period. (c) Upon the written request of worster, provide to the owner as soon as practicable, but not letter than 15 days the receiving the request, a comprehensive written analysis describing any mass appeniand or single property technique used, written in such a manner than the support con determine whether the value of the purch the analysis and emportatedly allegated by the county assessors. For an appeniand made using a:	
			(1) Single property technique, the written analysis must describe each adjustment, whether attributable to view influence or another property arbitrate, and how each adjustment was made. (2) Single property technique, the written analysis must describe the astrain in which the parcet was included, the comparable sales and any adjustments thereto used to develop a base lot or comparable used to be base to or comparable used to be base to accomparable used to be base to not comparable used to be the base to not comparable used value to deep comparable used to be the comparable to the compara	
			to the base for or comparative unit value to determine the value of the property. (d) Consider whether an adjustment is necessary because of impairments caused by obstructions or aesthetic criteria, including, without limitation, tree growth, utility lines, water tanks or the presence of other improvements.	
	361.1184	Land: Stratification for purposes of sales comparison	 For the purposes of carrying out the provisions of NAC 361.1175 or 361.118, a country assessor. (a) Must study companile properties into the primary categories of fand use prescribed by the Department pursuant to NAC 361.1178, and (b) May also study those properties. 	
		approach.		
70			(2) If those properties are used in a similar or competitive manner, into geographic market areas. Geographic market areas must be initially defined by major natural, political or human-constructed boundaries and then furdare defined by areas of complementary just uses or neighborhoods, in which all the properties are similarly inflamented by environmental, povernmental, social and economic forces. Additional orbeits may be considered for defining a geographic market area, including, without markets area, including, without markets area, including, without markets or subdivisions of land.	
			 For the purposes of carrying out this section, a county assessor; (a) Mind determine the number of land use categories and geographic market areas to use in the stratification of comparable properties based upon on the size and diversity of the geographic area being analyzed and the number of sales available within each proposed stratum, and 	
			(b) May, if a geographic market area crosses county boundaries, cooperate with other county assesses in the exchange of information.	
	361.1186	Land: Sales data for purposes of sales comparison approach.	For the purposes of carrying out the provisions of NAC 361.11795 or 361.118: In determining whether the sales price of each comparable property is representative of the full cash value of the subject property, the county assessor must acquire sufficient sales data concerning the comparable property. The sales data may include, whoster limitations.	
			(a) The total amount paid for the property and the terms of sale; (b) The anness and contact information of the buyer and seller;	
			 (c) The relationship of the buyer and seller; (d) The logal description, address and parcel identifier of the property; (e) Identified concentring the type of the subset of that is sufficient to enable the county assessor to determine whether the transfer was at arm's length; 	
			(f) The length of time the property was on the market; (g) The extent of the interest transferred to the buyer:	
			(b) The nature of nonreally items; and (i) The date of the bransfer. 2. The county success many determine the accuracy of the sales data acquired pursuant to subsection 1 by:	
71			2. The country assessor may determine the accuracy of the sates data acquired pursuant to subsection 1 by: (a) Contacting the buyer, seller, title company or any other knowledgeable participant in the transaction; (b) Using sales questionnaires;	
			(c) Conducting personal interviews; or (d) Reviewing declarations or value. (e) Reviewing declarations or value. For example, some sould all dischoise to each person he or she contacts for information pursuant to this subsection that the information provided by the person will only be used to enablish value for the purposes of property transition.	
			— The county assessed and decision to one present are or the contacts to internation parasital to this subsection in the anti-ordination parasital to the county of the period will confuse the process of properly fundation. 3. The following port of siles may provide sentitable information regarding fill cosh value and require additional verification to determine whether the sale represents full cosh value: (1) Sales avoiving governments all quadretic and profits entities; (3) Sales avoiving governments and profits of the contraction of t	
			(4) Sales a three regions an annotation. (4) Sales between realitatives or component affiliative; (4) Sales of convenience, including, without familition, a sale intended to correct a flaw in title; (5) Sales settling no catale;	
			(g) Forced sales, including, without limitation, a sale resulting from a judicial order; and (h) Sales involving doubtful title. (h) Sales involving doubtful title.	
	361.1188	Land: Adjustments for	4. The country assession may sort sales and other market data into homogeneous groups to reflect different market influences and variations in zoning, other land-use controls and probable use, and to ensure that land values will reflect market data for parcels with similar or competitive uses in the same area.	
	361.1188	Land: Adjustments for purposes of sales comparison approach.	 For the purposes of carrying out the provisions of NAC 36:11795 or 36:118: (a) The namount of the adjustments to comparable sales or to the base for comparative unit value must be determined using paired sales analysis, sales-resules analysis, regression analysis or another model calibration technique in accordance with the provisions of chapters, and IS of Property Analysis and Assessment Annimiseration, as adopted by reference in NAC 36:1177. 	
			possistants of despites 6 and 15 of Property Approach and Assessment Administration, as adopted by performe in NAC 36-L177. (1) If multiple, types of adjustments to companies also or the three let or the consequence in with our are excessing, those adjustments must be made to the total and performed in the consequence of the conseque	
			(II) Adjustments for the financing terms. (III) Adjustments for the conditions of sale, including any sales concessions.	
72			(IV) Adjustments for expenditures made immediately after the purchase. (Y) Adjustments for market conditions. (A) Adjustments for market conditions. (B) Adjustments for market conditions. (C) A term sating all the applicable transactional adjustments described in subparagraph (1), units of comparison must be calculated based upon the adjusted and price, and then adjusted for differences in location and any physical, connomic and other conditions.	
			characteristics which affect value. 2. For the purposes of this section:	
			(a) "Adjustments for market conditions" means adjustments to treflect increases or decreases in property values in the market for property over time. (b) "Adjustments for market conditions must not be made unless property values for the same general near and classification of property have increased or decreased since the transaction dates. To make such an adjustment, the difference in sales prices of the same certainty are required and properties over time must be measured to centars a rate of adjustments to apply to companish sales to improve companishing.	
	361.119	Land: Alternate methods to sales comparison approach.	1. If a county successor is not able to use the sales comparison approach for land pursuant to NAC 561.1195 or 361.118 because sufficient sales of comparable properties which were vacant at the time of sale are not available, the county successor shall determine the full code value of land furupits any of the following methods, either in combination with available land sales or as the sole method of valuation: (1) Advanction methods.	
			(s) Land readulal technique; (s) Oppilationism of ground rents; (d) Cost of devicement methods:	
			(c) Allocation method, if the properties are substantially similar; and (1) Recrussion analysis.	
73			 The use of sales of comparable improved properties pursuant to subsection 1 is subject to the provisions of NAC 361.1178 to 361.1178, as applicable, NAC 361.1182 to 361.1183, inclusive, and the following. (a) Sales of comparable improved properties must be adjusted to remove the full contributory value of all items attributable to the improvements, including, without limitation, direct and indirect costs, soft costs, entrepreneurial proofit, and personal property and the account of the comparable improved properties must be adjusted to remove the full contributory value of all items attributable to the improvements, including, without limitation, direct and indirect costs, soft costs, entrepreneurial proofit, and personal property and the account of the contributory value of the contribu	
			and other ownershy components of value. The costs may be reported in a lump-sum basis per unit. (b) The complete obsolucence of an imporvement for approace of analyzing the sales poice of a comparable improved property is best determined when the improvement is demolshed or removed, but may be considered when: (f) Sufficient videous demonstrates an intention to a demolsh or event which evidence may include, without familiation, evidence that:	
			(f) A permit has been issued for the demolition of the improvement; (fi) A disclosure concerning the demolition or removal of the improvement has been filled with the Securities and Ferhance Commission:	
			(III) An order has been issued for the condemnation of the improvement, or (IV) Construction and development financing has been obtained with respect to the comparable property which establishes that the demolition or removal of the improvement is intended; and (3) No corquires or no use is activableshore the completion of the demolition or removal of the improvement.	
	361.1192	Land: General requirements for	(c) the expensive his more considered pursuant to paragraph (b). He counts was severe meas any of the methods described in subsection 1 of NAC 161 19 to derive the value of land the country was severe meas.	
	.sa1.1192	Land: General requirements for use of alternative methods.	Examine and evaluate: (a) The originality and accuracy of the method used:	
			(b) The characteristics of the subject property: (c) The sufficiency and quantity of the data used to derive the value; (d) The reliability and coveracy of the data used and say pertinent adjustments made to comparable property;	
74			(a) The criminantly and accuracy of the data local and any perfected applications and ex-to-compensate property; (3) The relative validate of each companishe data of each companishe data of applications made to compensate property or the reasons why no adjustments were made; and (3) The relative importance of antividual electronic compension, and (3) The relative importance of antividual electronic compension, and (4) The relative importance of antividual electronic compension, and	
\vdash	361.1194	Land: Abstraction method.	(a) The chirchest Value is accurate for the pipe of propostly being values (or (b) Another method must be used or delificational data must be obtained to derrive the value accusately. When using the abstraction method, a county accurate must be considered to derive the value accusately.	
75	.001.1194	Lanu: Austraction method.	When using the abstraction method, a county assesser must. 1. Perform that methods a county assesser must. 1. Perform that methods a newthere with the previous of chapter of Property Appenial and Assessment Administration, as adopted by reference in NAC 261.1177. 2. Apply accord deprecision, as accordance with the provisions of rSAC 261.125, when colorating the full contributory value of the improvements to be subtracted from the safe price of the improvements of the contributory value of the improvements to the subtracted from the safe price of the improved passed to derive the residual land value. 3. Analyze the resultand valvious obtained in the accumement as safe of value rails to calculate control value of the control value. 3. Analyze the resultand valvious obtained in the accumement as safe of value rails to calculate control value.	
76	361.1196	Land: Land residual technique.	 Analyze the residual land values obtained in the same manner as sales of vacant land to establish comparative unit or base lot values. When using the land residual technique, a county assessor must perform that technique in accordance with the provisions of chapter 12 of Property Appraisal and Assessment Administration, as adopted by reference in NAC 361.1177. 	
	361.1198	Land: Capitalization of ground rents.	1. A county assessor may use the capitalization of ground rents to derive the value of land only when there is sufficient information regarding land rentals or leases which are independent of improvements, such as, without limitation, a rental of farmland or commercial land which is based on a not basis where the lessee is responsible for property taxes and all other expenses.	
77			commercial land which is leased on a net basis where the lessee is responsible for property taxes and all other expenses. 2. When using the expulsitation ground resis to she've the the of land. (1) A county assessed present perform that enclosed an accordance with the provisions of chapter 7 of Property Appraisal and Assessment Administration, as adopted by reference in NAC 361.1177.	
			(b) If a lease: (1) his been recently negotiated or is still representative of current market rents, a county assessor may directly capitalise the net rent into an indicated land value; or (2) is outlanded on no longer representative of current market rents, a county assessor must reject the lease or adjust the lease to current market conditions using verifiable market data.	
\vdash	361.1202	Land: Cost of development method.	(a) a soutanted or no single representance or current matters rema, a comp associate man repres are case or supra mercanic commands using versame matters assault. When using the count of development method, a county assessor matter. 1. Perform that method is accordance with the provisions of chapter? of Property Appenial and Assessment Administration, as adopted by reference in NAC 36.1177.	
78		memou.	 Deduct the following costs from an estimate of the probable proceeds to be obtained from selling the land as developed parcels: (a) The direct costs of site preparation; 	
/6			(b) The costs for utility hookups; (c) any other direct and indirect costs of development; and (d) A resistantial hardware for enterprenousal profit.	
\vdash	361.1204	Land: Allocation method.	When using the allocation method, a county assessor must:	
			 Estimate the logical and proportionate relationship of the value of land to the total value of read property by analyzing: Historical sales of vacant land uninvoved land in the same accountable market area as the subset concepts, without limitation as to the dates of those sales: 	
79			(b) Sales of vacant land and improved land in similar or competitive geographic market areas; (c) Sales of vacant land compared to a subsequent sales of the same or substantially similar parcels after improvements have been built, or (d) Residual land 14-vine solutions in only of substantial way that substantian method; (e)	
			 Apply the resulting ratio of land to total value to sales of comparable improved land to determine the portion of the sales prices attributable to land; and Analyze the land values obtained in the same manner as sales of vacant land to establish comparative unit or base for values. 	
80	361.1206	Land: Regression analysis.	When using regression analysis to derive the value of land, a county assessor must. 1. Bits that analysis on the principle of contributions to value, pursuant to which the major characteristics of a site and any improvements must be analyzed to determine how much each component characteristic contributes to value. 2. Apply that analysis in accordance with the requirements of NAC 56 11.15.	
\vdash	361.121	Obtaining and maintaining	A country assessor shall:	
81		sufficient data regarding characteristics of property.	 Obtain, in accordance with the provisions of section 3 of the Standard on Muss Appraisal of Real Property, as adopted by reference in NAC 36: 1177, a sufficient amount of data regarding the characteristics of property to determine the appropriate characteristics and avaluation of property in the country. Administrate data submitted parameter to subsection! on electronic media. 	
1	361.1212	Use of appropriate units of	When comparing sales of properties for the purpose of property valuation, a county assessor must use units of comparison which conform to the basis upon which those properties are analyzed and sold in the market.	
82	0			

83	361.1214	Consideration of influence of on-site and off-site enhancements.	Since on site enhancements and off-site enhancements may affect the sect to which a parcel of land in being or may be fully be part, a country assessor shall consider the influence of on-site enhancements and off-site enhancements and off-site enhancements when determining the value of the land.	
84	361.1216	Development of mass appraisal model to explain or predict market value from real estate	When developing a mass approisal model to explain or prefer the market value of properties from real estate data, a county assessor more build and cultivate the model in accordance with the provisions of chapters 14 and 15 of Property Appraisal and Assessment Administration and the provisions of the Standard on Assessment Administration and the provisions of the Standard on Assessment Valuation Models (AVSA), as adopted by reference in NAC 501.1177.	
85	361.1218	Determination of whether sufficient sales of comparable properties are available.	For the propose of carrying out the provisions of NAC ML 10% to ML 11% inclusive, a county assessor must determine whether sufficient sules of comparable properties are available based upon: 1. The attrie and complexity of the subject property to which the seeks are being compared. 2. The degree of homeogeneity of demonst or comparable between the engine property and the comparable properties; 2. The degree of homeogeneity of demonst or comparable between the engine property and the comparable properties;	
83	361.122	Valuation of improved land.	3. Mark conditions; and 4. The reliability of the elementarion regarding each safe from which a coeffide conclusion may be obtained. If the proceed land is being perts as use fact is: 10. Considered with the intermed of the land we with the general use of fined in the surrounding area, the value of the improved land must be exhibited by using comparable safes from a stream with similar zoning and location in accordance with NAC S81.1796 or 28.1118 or it, appropriate, NAC S81.1796 or 28.1118 or it appropriate, NAC S81.1796 or 28.118 or i	
86			what from a streem that: (1) It most comparable to the improved land; (2) It the few summy are similar reaction. (3) It the few summy are similar reaction. (3) It is the few summy are similar reaction. (3) It is few summy are similar reaction. (3) It is firsted by the same or similar reaction. (3) It is firsted by the same or similar reaction. (3) It is firsted by the same or similar reaction. (4) It is firsted by the same or similar reaction. (5) It is firsted by the same or similar reactions are the current own of the land. Any occurs or simple had must be valued in air vacant in accordance with MC 28L 1795 or 28L 18 or, if open prints, NAC 20L 179. (4) A reader this because land are for currently accorded to sever or support and cause of the same of the land. Any occurs or simple had must be valued in a reaction in accordance with MC 28L 1795 or 28L 18 or, if open prints, NAC 20L 179. (4) A reader this because land for its or currently accorded to sever or support and causing improvement, and which has the print and land for a social currently accorded to sever or support and causing improvement, and which has deep reaction in the protection be not accordance with many accordance sequent from the architecture department on the report of the control of the second control of the control of the control of the second control of the control of the control of the second control of the	
	361.1225	Accrued depreciation:	that is modeled to serve or support an existing improvement. A country assence: 1. Sall all ends woursed derevations when determining:	
87		Application; calculation.	1. Stall poly accred depreciation when determining (1) The value of improvements may the determining (2) The value of improvements may the determining and the property of the property of 1/3 of subsection 1 of NAC 551.1284, and (3) The value of improvements may the determining and the property of 1/3 of subsection 5 of NBS 562.227. (2) Stall collectic accred depreciation for the property of 1/3 of subsection 5 of NBS 562.227. (3) The market creation method. (4) The consumer age-life method, or 1/3 of the property of 1/3 of subsection method. (5) The consumer age-life method, or 1/3 of 1/3 o	
	361.123	Contaminated property: Definitions.	As used in NAC 361.123 or 361.1236, inclusive, unless the context otherwise requires: 1. "Contaminated site" means:	
88			(a) Land on which the release of a hundress software has been worlder personner to NCK ML172, or (b). As ingeren errors the ship cremation is commonwhere by handrone software has been verified personner to NCK ML172, (c). As ingeren errors the ship cremation is commonwhere by handrone software has been verified personner to NCK ML172, (c). The source is most the present video of the encoded work to be performed to remove, continue to the handrone software on the property being valued. The term includes the cost of continued monkering of the site after the remedial work has been completed. Yank monkering in represent.	
	361.1232	Contaminated property: Burden of proof; documentation required	1. The busins of proving that prosperly has been contaminated and documenting the proof of contamination to support a possible reduction of the assessed value of the property lies with the owner of the property. 2. To verify the relaxes of a hazardous solutione are lasted or the promotion or incorporation into the construction of an improvement by hazardous solutione, the owner of the property lies. (b) Solutive ridinel, device information, used, an engineering adult, elevatively proof to historical coveral, they have not the statisticion of the assessed are hazardous solutiones have been released on the land or has promoted or	
89			tools to consortion for an improvement. Show that the representation is reconstructed and an improvement. (s) Provide artificant data in the assessors in indicate the status of a proposed or engaging cleanup (inc. 1.) The content the proof of contamination is superprised as proposed or engaging cleanup (inc. 1.) In it decument the proof of contamination is superprised personal reconstruction. (inc.) The content the proof of contamination is contaminated, the content of the property, the owner of the property must ashnit to the assessor. (i) Any perfection information concerning the cleanup of the hardness substance, and (ii) Where there is not existing belowers operating the elections of contamination of the contamination of th	
	361.1234	Contaminated property: Determination of full cash	In determining, pursuant to NSS 81.227, the full cash value of property that has been determined by the assessor to be a contaminated site: 1. The sales competions approach may be used by comparing verified asless of similarly contaminated site; 2. Where applicable, the counce approach may not such by studieges not conseque and expense date derived from a survey of similarly contaminated sites with similarly used improvements; or	
90			3. Where no sales or restal market crisis for simularly constrained properties. (a) The value of the property for a species on, as species on, a species can be a feed unto the base to property contributes to the stilly or profability of the enterprise of which it is a part may be determined by using the income approach, except that the value undermined must not exceed the file don't value of the property or (b) The present work of the containmant of the unit of the	
			(1) Discounting the procest worth of the property of it was contaminated by an off-site issuence or the cond-so-cur is not frobug howe by the corneat owners, or both, on the basis of the length of the delay caused by the contamination wall the property can be developed in its highest and below. Earthly sold related on the open material cond to the promote the form of the length of the delay caused by the contamination wall the property can be developed in the delay of the delay caused by the contamination was to be a contaminated as a few in its classed up to an octant that it is usuble or developed to to highest and best use less the process the form of the property contamination was the contaminated to all of the completion of the change of the contemple to the highest and best use less the process the substitute of the contamination of the completion of the change of the contamination of the completion of the change of the contamination of the completion of the change of the contamination of the change of the contamination of the completion of the change of the contamination of the change of the change of the contamination of the change	
91	361.1236	Contaminated property: Annual review.	The assessor shall review annually the assessment of any property which has been valued as a contaminated site pursuant to NAC 561.123, 361.1224 on casure that the remedial work, if any, is being performed as scheduled and to verify the axtual yearly cost-to-care.	
92	361.124	Determination of actual age of improvement or newly constructed addition to improvement.	to determining the sent sig set. 1. An importeness ready constructed addition to an existing improvement, the county assessor shall use the actual year of construction, if it is available, or the an estimated year of construction. 2. An improvement that has been constructed over a period of year, the county assessor shall use the weighted average age of the improvement.	
93	361.125	Improvement: Initial taxable value.	1. In determining the initial trushle value of an improvement, the rate of depreciation is set forth in NES 361.227. 2. If obsolicement, deterioration or were and true causes the tauble value calculated parameter is subsection. It to exceed the full cash value of the improvements, the additional depreciation and obsolicement may be calculated separately.	
94	361.127	Improvement: Replacement.	1. If the use of quality of an existing proproment is changed by a spikement, the county assessed and revalue the improvement according to the new use or quality as of the time the replacement occur. 2. Ends county assessed was discrimined the presenting of the replacement and to an improvement in the county of the present and the second of the seco	
	361.128	Improvement: Calculation of cost of replacement.	3. As and in this costion, the term 'replacement' mobilest item of remodulate or removation which citized the soft life of an improvement, where the those items excluded by the provisions of INSES 164 278. The treat of replacement can improve mean transport to a formation of the conditional contract of the condition of the conditional contract to NAC (What is Service, Residential Estimates of these or Commercial Estimates of these, as appropriate, adopted by reference pursuant to NAC (What is Service, Residential Estimates of these or Commercial Estimates of the Residential Contract to NAC (What is Service, Residential Estimates of these or Commercial Estimates of the Residential Contract to NAC (What is Service, Residential Estimates of these or Commercial Estimates of the Residential Contract to NAC (What is Service, Residential Estimates of these or Commercial Estimates of the Residential Contract to NAC (What is Service, Residential Estimates of these or Commercial Estimates of the Residential Contract to NAC (What is Service, Residential Estimates of these or Commercial Estimates of the Residential Contract to NAC (What is Nacional Contract	
			18i.1177 as of January 1 of the year immediately speecding the lies dute for the current year, or (2) With the pive approval of the Executive Disector, other computer programs for determining cost which are based on costs published by Marshall & Swift. 2. Except as otherwise provided in subsections 3 and 4, the cost of replacement of a farm building, a shed or nother rusic structure must be calculated using the manual of rural building costs adopted by the Commission if the farm building, shed or other 2. Except as otherwise provided in subsections 3 and 4, the cost of replacement of a farm building, a bard or nother rusic structure must be calculated using the manual of rural building costs adopted by the Commission if the farm building, shed or other 2. Except as otherwise provided in subsections 3 and 4, the cost of replacement of a farm building, shed or nother rusic structure must be calculated using the manual of rural building costs adopted by the Commission if the farm building, shed or other 2. Except as otherwise provided in subsections 3 and 4, the cost of replacement of a farm building, shed or nother rusic structure must be calculated using the manual of rural building costs adopted by the Commission if the farm building, shed or other rusic structure must be calculated using the manual of rural building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted by the Commission if the farm building costs adopted	
95			outs extract. (a) Does not considered now applicable challeng code despired by a load generated using or (b) Does not considered now applicable challeng code despired by a load generated and the consideration of the or her income as a licensed constructe, unless the person acts only as a general constructed as the consideration and the actual work is performed by a person was those graphity performs construction work and carea a substantial portion of his or her income as a licensed construct. 1. Except an destructive provided is a substantial, a local or of performed or the missilizing, a dark or non-structure constructed by a person who regularly performs constructive work and carea a substantial portion of his or her income as a 1. Except an destructive provided is substantial, a local or regularized are for missilizing, and an orange of missilization and constructed by a person who regularly performs constructive work and carea a substantial portion of his or her income as a 1. Except an destructive provided is substantial, a local orange person and the contractive and the contractive person and the co	
			hazard construct must be included using. 1) The standards and ordiferes of feed one published in the twoise of the Residential Cost Hasdrood, Marchal Valuation Service, Residential Estimator software or Commercial Estimator software, as appropriat, adopted by reference pursuant to NAC. 18.1171 or of Insury 1 of the year immediately preceding the loss that first for current year; or 19.1171 or of Insury 1 of the year immediately preceding the loss that first first current year; or 19.1171 or of Insury 1 of the year immediately preceding the loss that first first from the loss of the year immediately preceding th	
			4. To a policutars or musual equipted to be used pursuant to the provision of this section applies to improvement of a principal recopancy or construction type, the county assessment apply to the Executive Detructed for permission to use alternative conjugated cost manuals, or old estimations or establishing for services and fine and the alternative recognition of the section approximate to the used pursuant to the observations of the section and improvements and that the alternative recognition of constants, on other continuous and the executive Detructed and the alternative recognition of the section approximate to the substitute, approved the section of the alternative recognition of the section and alternative recognition of the section and alternative recognition of the section and the section of the alternative recognition of the section and the alternative recognition of the alternative recognition of the alternative recognition of the section and the alternative regulated to an analytic and the alternative regulated and the alter	
	361.1285	Common-interest communities.	1. A county assessor shall determine the trushle value of any hard and improvements which comprise the community units and common elements of a common-interest community as provided in NAC 361 106 to 361 1151, inclusive. 2. When determining the trushle value of a community unit, a county assessor must, in addition to any other adjustments, adjust the sales prices of, or the base lot or companitive unit values derived from, properties which are comparable to the community	
96			and it has depicted bequired of the community and within the common sheets community, and highly, without limitation, the first level of the level of the common sheets community, and within the common sheets community, and within the common sheets common	
	361.129	Appraisal of parcel as part of qualified subdivision.	L. Apacet must be appealed as precised they promptly to ly of subscribed 2 of NSS 304 27 and ANC 504 1205 £. 3.8 is not of all a poll for more configures proceduled under common memory. (b) A final map, a series of final maps or one or more another images over the pured is assessable property in an improvement discind content pursuant chapter 271 of NSS.	
97			(a) The conver of the pured provides the country assesses with whatever information the assessor decean accosancy to determine the translet value of the pured; and (d) The country assessor deceanines that the game plented inflictable as a copied absorption period to devent for each of a contract. 2. For the proposes of this action: (1) The current of a partie the puressor or entity shown as such in the records of the country recorder.	
			(b) A parel is configures with other parch held under common ownership even if it is expansed from those parcels: (c) By an exament, parch of respect to parch before the parcel or of the parcels: (c) By one or more parcels held by that proons, if the parcels whether can be the same place to section of a development. (c) By one or more parcels held by that proons, if the parcels so held are in the same place to section of a development. (d) A parcel is not complement with the parcels had alwaer common ownership, though they during a common houseling. If they are in different phases or sections of a development.	
	361.1295	Taxable value of land within qualified subdivision.	In the ferminning the transfer value of that within a qualified and helicities, the county ascessor that disc, as he or able town groupers that lead upon a residual natural concentration (1). The fill and which the residual has plant affected on the represents, suchings one of continuents or most rife to enhancement. (1) The continuent residual residual residual to the residual plant and the residual res	
98			2	
			9	
	361.130	Mobile or manufactured home.	 The taude's white determined as provided as subsection I must be allected to each pract in the subdivision which is not noted, retail or occupied according to the size and other characteristics of that parset. The taude's who of any improvements made within a qualified and/drivision must be determined as provided by NMS 301.277. The taude's who other home or manufactured home which constitutes real property in the cost of replacement of the mobile bonne or manufactured home less depreciation and obsolucement. 	
			2. In decremining the tundre value of a models home or manufactured home which constitute personal property, each coverage sectors while if the models home or manufactured home was sold as never: (b) Octoor after July 1, 1982, value at a few call and give person described and owner loss depocietation was not personal to use of junctions and personal to use of junctions and relative price. (b) Octoor after July 1, 1982, value at a few call and personal construction of the personal form any personal form and personal personal form and personal form any personal form and personal fo	
99			3. The critical deling price of a mobile honce or manufactured hone includes all durges for transportation, similation, accessories, poils and overhoad. If the count of a relative hone or manufactured hone includes all durges for transportation, similation, accessories, poil and overhoad. If the count of a relative hone is considerable hone or manufactured hone hole to general provides the county accessor of the fine and affiliate of convertine which has been approved by the Camman and which may be recorded in the county recorded or offer possible to the contribution of the county accessories which has been approved by the Camman and which has not been approved by the Camman and which has been approved by the Camman and the county of the county and the county of the county and the county of the county	
	361.1305	Billboards.	assessor. 6. If a mobile home or manufactured home which has been converted to real property is completely decreased and removed from real property, the county assessor shall remove the mobile home or manufactured home from the tax roll.	
100	541.1500		1. The tauds value of a hilbhourd in one out of replacement of the hilbhourd in our department and obsolutescence. 2. The cost of replacement of a hilbhour and to compared by multi-playing and obsolutescence. 2. The cost of replacement of a hilbhour and use compared by multi-playing cost of acquisition to the current owner by the appropriate factor located in the annual Personal Property Manual. The factor that corresponds to the year the hillboard was supported must be used. Additional depreciation and obsolutence may be calculated separately.	
101	361.131	Taxable value exceeding full cash value.	If the initially documented taushle value for any rend property is found to exceed the full cash value of the property, the person documining taushle value duration the taushle value determined for the land, and if the land is properly valued, he or she shall appropriately reduce the studies determined for the improvements and, if appropriate, the value of the land and any pertinent personal property.	
	361.1315	Adjustment in apportionment for school district.	To determine if a closed district is eligible to receive an adjustment in apportaneous pursuant to subsection 2 of VSS 371.243, each country assessor shall, on or before March 15 of each year, whom's a report to the Department on a form provided by the Department. The response is niched the (a) Whee of all possessory sitestest of property in the country dark is subject to incution presented to NRS 361.157 and 361.159. (b) What of each property to the excurred facility of the excurred facility.	
102			(a) Amount of taxes that are there on the property; and (d) Amount of taxes that we been upon fift or feer represent flexicly year. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must be provided to the county treasurer. —A copy of the report must b	
			2. After receipt of the report registeries by selection 1, the Department will voidy, its congressions with the country treasure, the amount of property tax in paid and the amount of antiquent described are the great property tax in one may be achieved in several to provide the country of the country treasure, the activation is provided to the country of the country treasure, the amount of property tax in paid and the amount of antiquent described are the great property treasure will provide confidence and the country treasure will provide confidence and the country treasure will be provided to the country treasure will be provided to the property to the country treasure will report the date and amount of proposed to the Department will be department or the Department or the Department of Department of the Department of Department	
103		Real Property Within Common-Interest Community		
104	361.133	Definitions.	As used in NAC 561.133 to 361.1356, inclusive, unless the context otherwise requires, the words and terms defined in NBS 561.233 have the meanings accepted to them in that section.	
105	361.1332	Applicability.	The provisions of NAC 361.1336, inclusive, apply to the assessment and valuation of the real property within a common-interest community.	

	361.1334	Valuation of and assessment of	1. A county massive shall:	
		tax on community units and common elements.	(a) Determine the taxable value of each community unit of a common-interest community separately and assess the tax thereon to the current owner of the community unit; and (b) Determine the taxable value of the common element of a common-interest community separately and assess the tax thereon to the current owner of the community units of the common-interest community as provided in NAC 361.1336.	
			(b) Determine the treather value of the common elements of a common-interest community separately and assess the tax thereous to the current owners of the community units of the common-interest community as provided in NAC 561.1336. 2. If a partic included both community units of the common elements of a common-interest community, a county assesses shall: (d) Determine the treather value of any opportunity of the community and assess the treather waster of the community units of the community, a county assesses shall: (d) Determine the treather value of any opportunities and had full encountered but community units appraisally and assess the tree shows the ecurrent owner of the community unit, and	
106			(b) Determine the taxable value of any improvements and land that comprise that portion of the common elements of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community and assess the tax thereon to the current owners of the community units of the common-interest community and assess the tax thereon to the current owners of the community units of the community and assess the tax thereon to the current owners of the community units of the common interest community and assess the tax thereon to the current owners of the common interest community and assess the tax thereon to the current owners of the community and assess the tax thereon to the current owners of the community and assess the tax thereon to the current owners of the community and assess the tax thereon to the current owners of the current owners owner	
			3. For the purposes of: (a) Paragraph (a) of subsection I, the taxable value of the common elements of a common-interest community must not enhance or be reflected in the taxable value of a community unit of that common-interest community, and	
			(a) Paragraph (a) of subsection 1, the turshle value of the common elements of a common-interect community must not enhance or be reflected in the turshle value of a community unit of that common-interect community, and (b) Paragraph (a) of subsection 2, the turshle value of any improvements and land that comprise the common elements of a common-interect community unit of the common-interect community and and the comprise a community unit of the number value of any improvements and land that comprise a community unit of the number value of the value of any improvements and land that comprise a community unit of the number value of any improvements and land that comprise a community unit of the number value of the value of any improvements and land that comprise a community unit of the number value of a common-interect community.	
	361.1336	Allocation of taxable value of	1. Excest as otherwise revoided in subsection 3 of NAC 361,1334, a county assessor shall include in the valuation of each community unit of a common interest community an amount calculated by multishine the taxable value of all the common elements of	
		common elements to community units.	the common-interest community by a fraction, the numerator of which is 1 and the denominator of which is: (a) Everest confusion in confusion in the confusion of the confusion	
		community units.	(v) Eachy to treat the reason is paragraphy (v), as some name of continuous and a second continuous an	
			If a county assessor is unable to determine from public records the information necessary to carry out the provisions of subsection 1, the county assessor shall submit to the owners of the common elements of the common-interest community a written	
107			request for such information as the county assessed determines to be necessary to carry or of these provisions. Such information may include, without limitation: (3) The total number or for community units constructed or planned to be constructed in the common-interest community; (b) The assessed's puered number or often identifying information for each community and in the common-interest community; and	
			(b) The assessor's parcel number or other identifying informations for each commany unit in the common-interest community; and (c) The assessor's parcel number or other identifying information for each portion of the common-interest community; and (c) The assessor's parcel number or other identifying information for each portion of the common-interest community.	
			(c) The assessor's pareel number or other identifying information for each portion of the common dements of the common-interest community. 3. If the owners of the common dements of a common-interest community fail to provide the deformation reported pursuant to subsection? a visitin 60 days after receiving that request, the country assessor shall allocate the turable value of the common dements of the common interest community that of our number interest community that our number interest community	
			 The Department shall provide a standard form for requesting and providing information pursuant to this section. 	
		Determination of Taxable Value of		
108		Personal Property		
109	361.1345	Definitions.	As used in NAC '361.1345 to 361.139, inclusive, unless the context otherwise requires, the words and terms defined in NAC '361.1351, 361.1355 and 361.1361 have the meanings accribed to them in those sections.	
	361.1351	"Acquisition cost" and	"Acquisition cos" or "original cost" means the actual cost of property to its present owner, including, without limitation, the costs of transportation and the costs of installation.	
110		"original cost" defined.		
111	361.1355	"Costs of installation" defined.	"Costs of instillation" means the costs of direct labor, direct overhead and the capitalized expense of interest or imputed charges for interest which are necessary to make the property operational.	
112	361.1361	"Personal Property Manual" del	"Personal Property Manual" means a manual for the valuation of personal property that is published by the Department annually pursuant to NAC 361.1365.	
	361.1365	Personal Property Manual: Publication: contents: approval:	The Department will annually publish a Personal Property Manual which describes the methods and standards that must be used for the valuation of personal property. The manual must include, without limitation, annually updated: (a) Cost-index factors that must be used in the conversion of acquisition cost into an estimate of replacement cost new.	
		Publication; contents; approvat; use.	(b) Expected-life schedules that indicate the category of expected life for each type of property or type of industry in which the property is used; and	
113			(e) Present-poord tables which indicate the rate of depreciation that must be applied. The Personal Proposery Manual must be approved by the Commission before publication. The Department, at least I month before presenting the manual to the Commission for approval, must disclose all proposed modifications to the manual and hold a public workshop on the modifications.	
			public workshop on the modifications. 3. Each county assesses shall use the Personal Property Manual in determining the taxable value of personal property.	
	361.1371	Procedure for determination of	1. The treath's value of averaged moments must be determined by adjusting the acquisition cost of the moments by a continued factor and enduring the adjusted acquisition cost by an estimate of analysis determined while the continued shall be	
		taxable value.	deemed to be the indicator of value of replacement cost new less depreciation. 2. In determining taxable value, a county assessor shall use the schedules in the Personal Property Manual that show the cost-index factors, the rates of depreciation and the percent good by year. The assessor shall use the schedules by:	
114			(b) Selecting the appropriate cost-index factor, based on the year of acquisition of the property, and applying it to the acquisition cost of the property. —The result shall be deemed to be the epidecement cost are or of the property. 3. The assesses while direct the method of applying depreciation to the personal property by either:	
			(a) Multiplying the adjusted acquisition cost of the property by the react production and subtracting the result from the adjusted acquisition cost of the property by the presence apout factor. (b) Multiplying the adjusted acquisition cost of the property by the presence apout factor.	
			(v) in multiplying the augments subject that in the rest is projectly by the post-energence reason. The result from other approach shall be desired to be the reportery, before the property.	
	361.1375	Determination of expected life.	1. Personal property must be categorized by the specific type of property that it is or by the type of industry in which it is used. Each category must be assigned to a schedule of expected life which is based on commonly available sources of information.	
		cost-index factors and depreciation.	1. Personal property must be categoristically the epocial type of property that is not by the person of minution; in which it is used. Think category must be assigned to a schedule of expectable (the which is based on commonly available sources of afformation, melanding, without institution, to hill expectable of the Personal Property Manual. 2. The considers factor published in the Personal Property Manual must be determined by calculating the excruege categories on one over time. The Expertment shall deatify the sources used to calculate the average change. 3. For prayance of calculating the assured explained description, present property makes a superior and property makes to assure a precedible categories. The present property makes a superior and property makes to assure a precedible categories, presented property makes to assure a precedible categories, presented property makes a superior and precedible categories, presented property makes a precedible categories, presented and property makes a precedible categories, presented and property makes a precedible categories, presented and p	
			3. For purposes of calculating the amount of applicable depreciation, personal property must be assigned to one of the following expected lives: (a) There-were first the contract of the following expected lives: (b) The following expected lives:	
			(b) Five-you fife: (d) Seven-you fife:	
115			(c) seven-year late. (d) Ten-year late.	
			(d) Ten-pui life; (e) Silten-pui life; (f) Twenty-pui life; (f) Twenty-pui life; or	
			(g) They-your life. A. Depreciation must be calculated over the expected life of the personal property by using the declining balance method, except that tables which provide a method other than the declining balance method for calculating depreciation may be used if the tables have been approved by the Commission and included in the Personal Property Manual.	
			For purposes of calculating the rate of depreciation, a residual amount of 5 percent must be used. Percent-good tables using a residual amount other than 5 percent may be adopted by the Commission if the Department has conducted a market study or has	
			otherwise obtained information which indicates that a different residual amount is appropriate for the category in which the personal property is placed pursuant to subsection 1.	
116	361.138	Reported acquisition cost for leased equipment.	For leased equipment, the reported acquisition cost is the cost which the user of the property would incur if the equipment were purchased, less any discount customarily allowed by a seller.	
110				
	361.139	Personal property acquired with real property for lump sum; use of other valuation	1. In determining the truthle value of personal property which was acquired with real property for a lump sum, the assessor may refer to appropriate guides which list the cost of equipment to determine the value of the personal property in relation to the value of the real property. In addition, the assessor may estimate the age of the equipment by inspecting for desciousing the approximate value of the equipment when the addition, the assessor may estimate the age of the equipment by inspecting the order to the experiment of the experiment of the experiment of the experiment. The exists almost first exists on superiment the date of manufactures of these manufactures to describe the authorization to describe a manufacture to describe the authorization of the experiment to the experiment of the	
		sum; use of other valuation techniques.	equipment. The serial number, if it exists, may enable a manufacture to determine the date of manufacture and the original costs. It sufficient data is not otherwise available to exhibit acousition cost or if the assessor determines that a resort accusation cost is not could to the fair market value of the two-cert at the time of accusiation obta any costs of transcortation and costs of	
117			2. If sufficient data is not otherwise available to establish acquisition cost, or if the assessor determines that a reported acquisition cost is not equal to the fair market value of the property at the time of acquisition plas any costs of transportation and costs of installation, the assessor may use any suitednity recognited unlinest technique to determine the acquisition cost, it declared, without installation control cost of replacement in known, the assessor shall apply depreciation to that cost to determine the taushbe value. (1) Excludibility the counter cost of replacement is known, the assessor shall apply depreciation to that cost to determine the taushbe value.	
		<u> </u>	(e) Using information based on current market data. 3. Upon request, the Division of Local Government Services of the Department will provide information on various guides which may be used to determine original cost.	
118		Aircraft		
119	361.1401	Definitions.	As used in NAC 361.1401 to 361.1438, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.1402 to 361.1411, inclusive, have the meanings ascribed to them in those sections.	
119	361.1402	"Aircraft" defined.		
	361.1402	"Aircraft" defined.	"Aircraft" means any contrivence used or designed for the navigation of or flight in the air. The term includes, without limitation: (a) General aircraft: (a) General aircraft:	
			(a) General anterials;	
			(b) Commercial aircraft;	
			(c) Unmanned aircraft systems and small unmanned aircraft systems used in conjunction with a business and weighing more than 0.55 pounds but less than 55 pounds, which are commonly known as drones, other than a small unmanned aircraft system that outsiles as a recraptional continuent not subject to twastion oursainer to as obsection 4 of NRS 361.099.	
120			(c) Limaned aircrift systems and small unmanted aircraft systems used in conjunctions with a business and weighing more than 0.55 pounds bot less than 55 pounds, which are commonly known as almose, other than a small unmanted aircraft system that qualifies as recreational systems of subject to taution pursuant to purgraph (a) of subsection 4 of NRS 584 509. (d) Kit aircraft, (e) Light-specific streets;	
120			(G) Transmend extered sports and small immunered serveral system used in conjunction with a business and veraging more than 0.55 pounds but ton than 55 pounds, which are commonly known as advoces, other than a small transmend ancertal system than the property of the state of th	
120			(G) Timmend aircraft systems and small unmanued aircraft systems used in conjunction with a business and weighing more than 0.55 pounds bed ton than 55 pounds, which are commonly known as advoces, other than a small unmanued aircraft system that sometimes of the configuration of th	
120			(G) Timmend aircraft systems and small unmanued aircraft systems used in conjunction with a business and weighing more than 0.55 pounds bed ton than 55 pounds, which are commonly known as advoces, other than a small unmanued aircraft system that sometimes of the configuration of th	
120	361.1403	"Commercial aircraft" defined.	(G) Standard accord system and small immunoed accord system used in conjunction with a business and vegding more than 0.55 pounds, which are commonly known as denote, other than a small immunoed accord system that (G) Edinordy, (G) Edinordy	
120	361.1403	"Commercial aircraft" defined.	(G) Timenated activary deposits an attail parameter properties for deposit to taskind pursuant to property (of a sheetine 4 of 385 Sel. 109. (G) Existency	
			(a) Timened aircraft systems and small unmanned aircraft systems such as conjunction with a business and vessighting more than 0.55 pounds, which are commonly known as denotes, other than a small unmanned aircraft system that sufficiency are confirmed by the system personal purposes for the system of the syst	
121	361,1403 361,1404	"Commercial aircraft" defined. "Domicile" defined	(G) Transment ascered systems and small measured several systems used an conjunction with Institutes and vegeting more than 6.55 pounds, which are commonly known as advente, other than a small transment ascered system than (G) Existence. (G) Existence (
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121			(G) Unamond actuard sports and small measured areas and sports used in conjunction with Institute and vegoling more than 6.55 pounds, both on than 55 pounds, which are commonly known as advoice, other than a small summand areas? In your finds (G) Kainers, (G) Kaine	
121	361.1404	"Domicile" defined	(G. Unamond accord systems and small sumamond accord systems used an cosposation with a business and vegoding more than 6.55 pounds, which are commonly known as advoces, other than a small sumamond accord system than (G. Kaisteed). (G. K	
121	361.1404	"Domicile" defined	(G. Unamend accord systems and small unamend accord systems seed an cosposation with a business and very day of the Cosposation with a second system flat (G. Edialectical) (G	
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	361.1434	Claim by owner that taxable value of aircraft is subject to	1. The owner of an aircraft with tastable attins in this State may claim that the tastable value of the aircraft is subject to affocation pursuant to subsection 2 of NAC 361.1456 if the aircraft has tastable situs in this State and in another state or country. The owner of the aircraft has turbuled state in this State and in another state or country.	
		allocation if aircraft has taxable situs in this State and another	the aircraft has the burdon of proving that the aircraft has transfer state or country. 2. To radic a claim pursuant to subsection 1, the owner of the aircraft must subsect in the country assessor sufficient information to determine whether the aircraft has transfer state or country, including, without limitation: (1) Records kept in the result councer of bursters had indicate the bursters in which the aircraft has traveld, the length of time the aircraft remained at those locations and the purpose of the travel to those locations, including, without limitation, milogge.	
		state or country.	flight or ministrance by or tie-down creepe. (b) Actual to the bire ordisce of appraisal or assessment from another jurisdiction, or (c) Report filled with state or fellow) provemental agencies that indicate the locations to which the internal has traveled, the legged of time the ascent remained at those locations and the purpose of the travel to those locations. 3. To determine that travelle miss are found in coursely assessment provided documentation indicating the domical of the owner of the aircraft travel information is relevant to determining the nature of the physical processes of the aircraft in this State and	
135			the intent of the owner in causing the aircraft to have a physical presence in this State. Such documentation may include, without limitation, the owner's:	
			(a) Utility bills; (b) Vehicle registration;	
			(c) Driver's license or identification card; (d) Insome tax returns; or (e) Records of property ownership.	
			(с) жесопи от розрему очишамир.	
	361.1436	Assessment of aircraft with taxable situs in this State;	1. If an aircraft has trauble situs in this State, the aircraft must be assessed by the county assessor of the county in which the aircraft is present for the majority of the total amount of the aircraft's ground time in this State during the fiscal year for which the aircraft is being assessed.	
		formula for allocating if aircraft has taxable situs in this	2. If an aircraft has trauble situs in this State and in another state or country, the trauble value of the aircraft must be allocated to this State in an amount that fairly reflects the use of the aircraft in this State. The portion of the taxable value of the aircraft allocated to this State must equal the amount determined by multiplying:	
136		State and another state or country.	(a) The travable value of the aircraft, and (b) The fraction obtained by dividing the number of overnights spent by the aircraft in this State by the total number of days in the immediately preceding focal year. 3. Before illusioning the travable value of an aircraft to this State necessary to subsection? The country assessor must determine the travable value of the aircraft necessary to NAC '561 135's vid 130 inclusive	
			(b) the Trachino obtained by deviated by deviating the number of verifying long they are secret if an Easter by the tide number of days in the reminded topy proceeding found year. 3. Beloid allocation of the number of the num	
	361.1437	Period for which aircraft must be included on assessment roll	An aircraft that has touble situs in this State and is included on the assessment roll of a county in this State for a fiscal year must be included on the assessment role of that county for subsequent fiscal years unless the taxpayer provides: 1. Written notice to the county assesses stating that:	
137		of county.	(a) The aircraft no longer has taxable situs in this State; or	
			(b) The aircraft was present in another county for the majority of the total amount of the aircraft's ground time in this State during the precoding fixed year, and 2. Such documentation as the county assessor deems sufficient to indicate the existence of a circumstance described in paragraph (a) or (b) of subsection 1.	
138	361.1438	Certain exclusions from partial abatement of property taxes.	For the purposes of curying out the provisions of NRS 361-4722, any increase in the assessed valuation of an aircraft from the immediately preceding year as a result of an increase in the taxable value of the aircraft allocated to this State pursuant to subsection 2 of NAC 361.1436 must be excluded from any partial abatement provided pursuant to NRS 361-4722.	
139		Miscellaneous Requirements		
	361.144	Areas of appraisal for cycle of	Each county assessor shall:	
140		reappraisal.	(a) Establish geographic boundaries for sense of appeniant or exceeded and extablish areas by other classifications within which all property must be respectived at the same time; and (b) Establish and later than July 1 of the year immediately preceding the assessment year, the standards of valuation, studening data on comparable sales, to be used throughout the year's cycle of reappraisal. 2. These nears of appraisal may be changed a sales was problems created by growth or other encountainties of the counts are not one and receives the approval of the Commission.	
	361.146	Records of reappraisals.	Incide areas of appraisant may be cumings to ance suce protections created by grown or other excumstances in the country assessor shows good cause and receives the approval or one commission. Whenever property is reappraised, the country assessor shall indicate all the data necessary to determine the taxable value of the property, the date of the field inspection, if any, and the identity of the appraiser. The actual age and the depreciation of the existing	
141	301.140	records or reappraisas.	improvements and any additions to those improvements must be clearly indicated.	
	361.150	Report of appraisals by county assessor.	Each compty assessor shall file with the Department on or before April I of each years a report which includes: 1. A attention of the appraisals accomplished in the previous year beginning January I and enting December 15, including: (1) The total anather of practs that were expension.)	
142			(e) The total number of all translet purcels in the country and (d) The areas of the country flast wave enoppraised. 2. A statement of what the country assure proposes to appearise in the following year, including:	
			(a) An estimate of the percentage of all parcels in the county that the proposed reappraisals represent, and (b) The areas of the county that the county assessment removes to researning.	
			3. A list of the areas of appeaisal, encompassing all property in the county, which were used in the prior 5-year cycle of reappeaisal and a statement of the areas which were appeaised in each year of that cycle.	
	361.151	Statement of valuation of property sold.	On or before April 1 of each year, each county assessor shall furnish to the Department a statement of the valuation of real property which was sold in his or her county in the preceding calendar year. The statement must include: 1. The date of each sale; 2. The date of each sale;	
143			2. The purcel number or a description of the real property sold; 3. The sales price, and 4. The method used to verify the sales price. 1. The method used to verify the sales price.	
	361.152	Assessment lists: Contents;	The assessment list for a county must include:	
		distribution.	(a) The parcel number of each property: (b) The same of the own of the parcel number of the own of	
144		1	(c) The same of any transar and property; at which time the transhe value of the property was determined, and (d) The seasoned value of the last reprepatabl of each property at which time the transhe value of the property was determined, and (d) The seasoned value of the last, improvements and personal property, separately stated. 2. The county seasoned while soften copy of the assessment in the of benefatives of immediately following publication or delivery to tampupers pursuant to subsection 3 of NRS 361.300.	
			2. The county assesses shall ashink a copy of the assessment list to the Department immediately following implication or delivery to targeters pursuant to subsection 3 of NRS 561.000. 3. For the purposes of puragraph (a) of subsection 3 of NRS 561.000, the Commission will interpret the term's text tampyer in the country's as used in that puragraph to menn each tampier who resides in the country. A country assesses who causes a copy of the assessment list to be delivered to each tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier tampier who resides in the country full tampier requests a copy of the assessment list to be delivered to each tampier tampier who resides in the country as each tampier tampier who resides in the country as each tampier tampier who resides in the country as each tampier tampier who resides in the country as each tampier tampier who resides in the country as each tampier tampier who resides in the country as each tampier tampier who resides in the country as each tampier tampier who resides in the country as each tampier ta	
	361.154	Assessment roll filed with	The assessment roll filed with the Secretary of the State Board of Estatistication must include:	
		Secretary of State Board of Equalization.	(a) The parcel number of each property; (b) The name of the owner of each property;	
145			(a) A stepsy of famile use for each property, as personfted by the Department personant to NAC 56.1178, doisputaining the current netural or authorized use of the property; (d) They say of the interpolated property as white missed and (d) They say of the temp hybrical reportant of the chaptery white of the famile, uniquerocentes and promosing deproperty, expansitely stand; (e) The assessed value of the famile, uniquerocentes and promosing deproperty, expansitely stand; (e) The assessed value of the famile, uniquerocentes and promosing deproperty, the entire of the convex. 2. When Gandless and appropertie, the entire of the assessment of time and two insorting persons and the convex.	
			 the assessed value of the land, improvements and personal property, separately stated. When feasible and appropriate, the entries on the assessment roll must be in order by parcel number, not alphabetically by the name of the owner. 	
	361.155	Billing of real property on unsecured roll.	Any billing sent to the owner of real property assessed upon the unsecured roll must include: 1. The total taxes due for the year,	
146			The amount of the tax which is due as of the next date for payment if the tax is paid in quarterly installments; and A statement advising the owner of such property that payment may be made in:	
			(a) One total psyment, or (b) One psyment which includes the quarterly installments that are due and equal quarterly installments for the remaining quarters.	
		ASSESSMENTS BY NEVADA TAX		
147		COMMISSION -		
		General Provisions		
148	361.200	Definitions.	As used in NAC 361.200 to 361.500, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.200 to 361.400, inclusive, have the meanings acceled to them in those sections.	
148	361.202	"Accelerated amortization" defined.	"Accelerated amortization" means the accraing of greater depreciation expense for income tax purposes in the early years of the property's life and less in the later years.	
		"Accelerated amortization"		
149	361.202	"Accelerated amortization" defined. Accelerated cost recovery	"Accelerated assortisation" means the accessing of greater depreciation expense for income tax purposes in the early years of the property's life and less in the later years. "Accelerated cost recovery system" means a tax accounting methodology whereby mermalized accounting is used to reduce or defer taxes on property and income. "Accelerated depreciation" means the according of greater depreciation expense in the early years of a property's life and less in the later years. Two methods of accelerated depreciation are the:	
149 150	361.202 361.203 361.204	"Accelerated amortization" defined. Accelerated cost recovery system" defined. "Accelerated depreciation" defined.	"Accelerated assortiation" means the accessing of greater depreciation expense for income tax purposes in the early years of the property's life and less in the later years. "Accelerated cost recovery system" means a tax accounting methodology whereby normalized accounting is used to reduce or defer taxes on property and income. "Accelerated depreciation" means the accessing of greater depreciation expense in the early years of a property's life and less in the later years. Two methods of accelerated depreciation are the: 1. Since the year's digit methods and 2. Declaring behavior reduct.	
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149 150	361.202 361.203 361.204 361.206 361.208	"Accelerated amortization" defined. Accelerated cost recovery system" defined. "Accelerated depreciation" defined. "Acceusing defined. "Accrual depreciation" defined.	**Accretated amortisation* means the accretage of greater depreciation expense for income tax purposes in the early years of the property's life and loss in the later years. **Accretated one recovery system* means a tax accounting methodology whereby normalized accounting is used to reduce or defer taxes on property and income. **Accretated depreciation* means the accounting of greater depreciation response in the early years of a property's life and loss in the later years. Two methods of accretated depreciation are the: 1. Suns of the year's digits method, and **Accretated accounting** means recording the revenues and expenses based on amounts there or owing thating the report period whether received, poil or not. **Accretated depreciation** means recording the revenues and expenses based on amounts the or owing thating the report period whether received, poil or not. **Accreted depreciation** means the amount of depreciation to date; when recorded as a delife amount it may be defeatable from the tod plant value or inventment to arrive at the rate base.	
149 150 151	361.202 361.203 361.204 361.206	"Accelerated amortization" defined. Accelerated cost recovery system" defined. "Accelerated depreciation" defined. "Accelerated depreciation" defined.	"Accelerated amortisation" means the accessing of greater depreciation expense for income tax purposes in the early years of the property's life and less in the later years. "Accelerated const recovery system" means a tax accounting methodology wherethy normalized accounting is used to reduce or defer taxes on property and income. "Accelerated depreciation" means the accessing of greater depreciation expense in the early years of a property's life and less in the later years. Two methods of accelerated depreciation are the: 1. Since of the years' digits method, and 2. Declaring belone method. "Account accounting" means recording the revenues and expenses based on amounts the or owing thuring the report period whether received, posit or not.	
149 150 151 152 153	361.202 361.203 361.204 361.206 361.208	"Accelerated amortization" defined. Accelerated cost recovery system" defined. "Accelerated depreciation" defined. "Accelerated depreciation" defined. "Accrual depreciation" defined. "Accruad depreciation" defined.	**Paccelerated assortisations" means the ascertaing of greater depreciation expense for income tax purposes in the early years of the property's life and loos in the later years. **Paccelerated cost recovery systems" means a tax accounting methodology whereby normalized accounting is used to reduce or defor taxes on property and income. **Paccelerated depreciations" means the accounting of greater depreciation expense in the early years of a property's life and loos in the later years. Two methods of accelerated depreciation are the: 1. Since the years' digits methods and 2. Paccelerated countings" means recording the revenues and expenses based on amounts due or or wing during the report period whether received, paid or not. **Paccelerated countings" means recording the revenues and expenses about on amounts due or or wing during the report period whether received, paid or not. **Paccelerated countings** means recording the different into the date where countings as a define amount to make whether received, paid or not. **Paccelerated countings** means can be grounten under the producers to induce expension for the access of means to make your means and proposes to the consequent and and the amount of the advance in the part of the discovered gas. Replyment of the advance in	
149 150 151 152 153	361.202 361.203 361.204 361.206 361.208	"Accelerated amortization" defined. Accelerated cost recovery system" defined. "Accelerated depreciation" defined. "Accelerated depreciation" defined. "Accrued depreciation" defined. "Accrued depreciation" defined.	**Accretered mortisation" means the accreting of greater depreciation expense for income tax purposes in the early years of the property's life and loss in the later years. **Accretered depreciation" means that accreting in embodology whereby normalized accounting is used to reduce or defer taxes on property and income. **Accretered depreciation" means the accreting of greater depreciation expense in the early years of a property's life and less in the later years. Two methods of accretered depreciation are the: 1. Since the 'year's depreciation' means the accreting of greater depreciation expense is the early years of a property's life and less in the later years. Two methods of accretized depreciation are the: 2. Dictings below method. **Accreted accounting" means recording the revenues and expenses based on annount due or covering during the report period whether received, paid or me. **Accreted depreciation" means the amount of depreciation to due; where recorded as delifer amount it may be colorable from the today later or where or accretion are size in the new later or accrete and	
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149 150 151 152 153 154 155 156	361.202 361.203 361.204 361.206 361.208 361.210 361.212	"Accelerand americation" defined. Accelerand out recovery system "defined. Accelerand out recovery system "defined. "Accelerand depreciation" defined. "Accessed depreciation" defined. "Allocation to state" defined. "Allocation to state" defined dering construction "defined during construction" defined.	**Accessed assortiation** means the accessing of gener depreciation expense for income tax purposes in the early years of the property's life and less in the later years. **Accessed our recovery system** means a tax accessing methodology whereby normalized accessing is used to reduce or defor taxes on property and income. **Accessed depreciation** means the accessing of gener depreciation response in the early years of a property's life and less in the later years. Two methods of accessed depreciation are the: - Store of the provided properties or accessing of genere depreciation response in the early years of a property's life and less in the later years. Two methods of accessed depreciation are the: - Store of the provided properties or restles. - Accessed accessing "means necroding the enverses and expenses based on amount due or or wing during the report pertied whether received, paid or sex. - Accessed depreciations** means the amount of depreciation to date, when recorded as a deline amount it may be deducible from the tool plant value or invertenent to arrive at the rate base. - Advanced properties for gas** means and properties under to produces to finance explication for gas. If my gas is discretered, the company making the advance payment the gas** manual payments that the contract of the advance is that the form of the order gas. - Advanced to nature" means the process of assigning a portion of a unit value or system statistic to a state. - Advanced to fortune and during counts tour and accessed and accessed during during counts touring during counts touring a during counts touring and desired. As property does not generate carriage during counts touring, the explainted interest exposure or familiar touring. The explainted interest because pert of the discrete exposure or familiar to a state. - Advanced to fortune and during counts touring the expense or familiar to a state.	
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	361.268	"Discount rate" defined.	"Discount rate" means the annual percentage rate used to select present worth factors. The discount rate is one form of capitalization rate. A discount rate can be derived in two ways: 1. By use of the band-of-investment method; or	
183		Ī	1. It is not not transmission in tension, for a contract of the contract of th	
			iscome automatically provides for recupiture of capital. The difference between the income itself and its present worth provides for the return (yield) on the capital. The term "discount factor" is sometimes erroneously used instead of "discount rate." Actually, the factors used in discounting are present worth factors.	
	361.270	"Earnings-price ratio" defined.	"Earnings-price ratio" means the ratio of earnings per share available to common stockholders of a specific company for an accounting period to the market price per share of the common stock of that company. See NAC 361.388.	
184	361.272	"Economic life" defined.	"Economic life" means the useful life of a property in contrast to its physical life which could be greater.	
185	301.272	reconomic me deined.	ECOMORISE INC. INCRINS HE CACCUM REC O. A PROJECTLY IN COMERN OR SO DEPUYSABLE HE WAREN COMERN OF SPECIAL PROJECTLY OF SPECIAL PROJECTL	
	361.274	"Economic rent" defined.	Teonomic rent" means the rent currently and typically found in the open market.	
186				
187	361.276	"Effective rate of interest" defined.	"Effective rate of interest" means the total cost to a company for horrowing money divided by the face value of the money. The interest expense plus the cost of floating the debt or compensatory bank balance are included in calculating the total cost.	
	361.278	"Equity" defined.	"Equity" means the owners' interest in the business. In monetary terms, it is the amount of money the owners have invested in common and preferred stock plus earnings of the business that have not been paid out as dividends.	
188				
189	361.280	"Expense" defined.	Texpense" means the gross number of dollars paid for materials or services.	
107	361.282	"Fair market value" defined.		
190	361.282	"Fair market value" defined.	This market value" means the highest price estimated in terms of money which a property will bring if exposed for sale in the open market allowing a reasonable time to find a purchaser who buys with full knowledge of all the uses to which it is adapted and for which it is capable of being used.	
	361.284	"Fair return" defined.	Tair return" means an amount of income authorized by a regulatory agency which is considered sufficient for a utility to attract necessary additional capital while at the same time rendering adequate service.	
191				
192	361.285	"Final reconciliation" defined.	"Final reconciliation" means the application of the process of evaluating alternative conclusions and selecting from the indications of value derived from each of the approaches used in the appearsal process to arrive at a final estimate of value.	
	361.286	"Fixed expenses" defined.	Fixed expenses" means those expenses of a business enterprise which do not vary in relation to changes in volume of output such as interest on borrowed funds, insurance or general overhead expenses.	
193				
194	361.288	"Flow-through accounting" defined.	"Flow-through accounting" means the practice of charging to the current period only those expenses incurred during the period. A common example is the losser income tax expense in a given period, due to the use of accelerated depreciation methods or guideline lives in contrast to straight-line depreciation or normal service lives, which would benefit the consumer in the form of lower cost of service if pescribed by the regulatory agency. See NAC 361.342.	
194				
195	361.290	"Form P report" defined.	"Form P report" means the annual report of an operation filed by a common carrier pipeline with the Surface Transportation Board.	
	361.292	"Form 2 report" defined.	Trom 2 report" means the annual report of an operation filed by an interstate natural gas and electric transmission company with the Federal Power Commission.	
196		1		
197	361.294	"Form 10-K report" defined.	"Form 10-K report" means an annual report to the Securities and Exchange Commission in Washington, D.C., concerning corporate operations.	
	361.296	PEnsons P. L. and P. Co. C.	Store B Led B T man to send many of holists counting God with the Surface Trans-	
198	.01.290	corms R-1 and R-2" defined.	"Forms R-1 and R-2" means the annual reports of business operation filed with the Surface Transportation Board by Class I railroads (operating revenues of \$5,000,000 or more) and Class II railroads (operating revenues less than \$5,000,000) respectively.	
	361.298	"Fractional appraisal" defined.	"Fractional appraisal" means the valuation of one or more component parts without reference to the value of the whole enterprise. The sum of two or more fractional appraisals is called a summation appraisal and does not always equal unit value.	
199				
200	361.300	"Full cash value" defined.	"Full cash value" means the amount at which the property would be appraised if taken in payment of a just debt due from a solvent debtor.	
	361.302	"Functional denervision"	"Functional depreciation" means the loss of service usefulness or obsolescence due to technological advances or social requirements.	
201	1	"Functional depreciation" defined.		
202	361.304	"Generally accepted accounting principles" defined.	Generally accepted accounting principles" means those procedures adopted and endorsed by the financial accounting standards board to which auditors certify when filing an audit report.	
202				
203	361.306	"Gross addition" defined.	"Gross addition" means new property added to an existing plant or an improvement in the form of a betterment added to existing property and is usually reported in a dollar amount.	
	361.308	"Gross income" defined;	Tooss income" means the total amount of income received by a natural person before any deductions are taken. The term is synonymous with the term "gross earnings."	
204		synonymous with "gross earnings".		
205	361.310	"Historical cost" defined; synonymous with "original	"Historical cost" means the first cost of a property item of a public utility regardless of the present owner or interim sales transactions. It usually refers, in the accounting of public utilities, to the cost of a property item when first devoted to public service. For other than the accounting of public utilities, the term means the cost to the owner at the time of acquisition. The term is synonymous with the term "original cost" in public utility accounting.	
	361.312	cost". "Imbedded debt cost" defined.		
206	301.312	Innerent debi con dellaca	The contract of the contract o	
207	361.314	"Inch equivalent" defined.	Tuch equivalent' means the miles of various sizes of a pipeline converted into an equivalent mileage of 1-inch pipeline. For example, 1 mile of 36-inch pipe is equivalent to 36 miles of 1-inch pipe.	
208	361.316	"Income" defined.	Tractions: means money or other benefits stemming from the ownership of property, generally received on a regular monthly or annual basis. The word "income" used alone has no specific appraisal significance, but most be modified to form terms such as gross income and not operating income. Revenue is the performed measure for business and income in the performed measure for business and income in the performed measure for the salaries of persons.	
	361.318			
209		"Income approach to value" defined.	"Income approach to value" means the method of appraisement that involves the analysis of the incomes and expenses of income-producing properties and the use of the capitalization of income to produce property value indicators.	
210	361.320	"Indicator of value" defined.	"Indicator of value" means a conclusion of the worth, expressed in dollars, of a specifically identified item of property (be it a single pured of land or piece of equipment or an extensive corporate conglomerate) based upon consideration of particular characteristics or attributes of that property. Among the most common indicators of value are those based upon cost, income and comparable sales.	
211	361.322	"Interest rate" defined.	"Interest rate" means a promised, typically contractual annual percentage rate of interest paid on a debt such as a mortgage note or a contract. Interest is the cost of borrowing money.	
	361.324	"Interperiod allocation"	"Interperied allocation" means an assignment of expenses to a certain period rather than to the period in which the expenses occurred. Income tax expense is so handled in normalization accounting,	
212		"Interperiod allocation" defined.		
213	361.326	"Investment tax credit" defined.	Threstment tax credit" means a federal income tax incensive intended to encourage capital investment. It is a permanent fongiveness of income tax liability through the direct reduction of tax liability for the year in which it is utilized. The amount of tax credit has varied, but it is a percentage of the investment tax credit was repealed for property placed in service after December 31, 1985.	
	361.328	"Inwood factor or method"	"Inwood factor or method" means a factor or method used to determine the present value of future earnings. Those earnings are capitalized by using the same risk rate for both the return on and the return on the investment.	
214		defined.		
215	361.330	"Liberalized depreciation" defined.	**Liberalized depreciation** means the use of rates of depreciation on property for income tax purposes that amortizes the investment over a shorter time period than its actual useful IE. See revenue proceedings 72-10 IES.	
216				
217	361.332	"Load factor" defined.	Tood factor" means the ratio of the average use, during a specified time interval, to the peak use during the same time interval. It may be calculated on a duily, weekly, monthly or an annual basis.	
	361.332 361.334		*Load factor" means the ratio of the average use, during a specified time interval, to the peak use through the same time interval. It may be existedated on a dudy, workly, monthly or an annual basis. **Shin track" means the lines or routes of a railroad, whether on the main line or a bound, line, as distinguished from yout track, side track or possing track.	
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218	361.334 361.336	"Load factor" defined. "Main track" defined. "Market value" defined.	Thin track" means the lines or noutes of a railroad, whether on the main line or a branch line, as distinguished from yord track, side track or passing track. That's reason the amount in dollars for which a specific item of property could be sold by a willing extler and be bought by a willing buyer, assuming an arm's length transaction and reasonable exposure to the market.	
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245	361.388	"Straight-line depreciation"	Straight-line depreciation" means the accounting greative of recording equal annual increments of depreciation over the estimated life of an asset. In an appraisal it means equal annual increments of loss in value.	
	361 390	defined. "Summation method of	"Summation method of valuation" means the combining of fractional valuations into one value such as the addition of the value of a house to the value of the lot to produce a total residential value.	
246	301.390	valuation" defined.		
247	361.392	"System" defined.	"System" means an integrated operation of units which may be related entities or may be property elements such as machinery, buildings, land and other property used in the performance of a service or the manufacture of a product.	
248	361.394	"Tariff" defined.	"Tariff" means the compilation of the schedules of rates applicable to each of the products or services supplied to the public and the regulations governing other aspects of the sale.	
249	361.396	"Taxable value" defined.	"Taxable value" means the value of a property determined by using the cost, income and market approaches as described in NAC 361.200 to 361.508, inclusive.	
250	361.398	"Times interest earned" defined.	"Times interest earned" means the ratio of earnings before the interest expense to the interest expense. The factor is an element used in determining risk by the purchaser of debt issues of a company. Generally, the lower the factor the greater the risk. Also called interest coverage, it may be the ratio of earnings before interest and income taxes to interest expense.	
251	361.400	"Uniform system of accounts"	"Uniform system of accounts" means the prescribed method of accounting adopted by a state regulatory agency, such as a public service commission, or by a federal regulatory agency such as the Department of Transportation, the Federal Communications	
251	361.402	defined. "Unitary method of valuation"	Commission, the Federal Energy Regulatory Commission or the Surface Transportation Board. "Unitary method of valuation," as used in the central assessment of utilities, is a method of valuation which recognizes that a utility is an integrated enterprise and that its market value is not a summation of the values of its various physical components but its	
252		defined.	value as a whole as a going concern.	
253	361.404	"Variable expenses" defined.	"Variable expenses" means those expenses of a business enterprise which vary with changes in the volume of output such as outlays for fuel to generate electric power.	
254	361.406	"Yield to maturity" defined.	"Yield to maturity" means the computation of the average rate of return on outstanding debt issues taking into consideration the current price, interest payments and capital gains or losses at the maturity of the issue.	
	361.408	Indicators of value: Cost approach; income approach; market or stock and debt	1. The cost approach consists of that cost of all operating assets subject to the ad valorem properly tax pursuant to NRS 361.315 and 361.320 that most closely reflects the taxable value of these operating assets. 2. For the income approach, the adjusted net operating income either after or before an allowance for depreciation and federal income tax will be capitalized (converted to value) through the use of an appropriate capitalization rate for the industry group. The	
255		market or stock and debt approach; reconciliation.	the execution plane is a public and optioning and information of the property pole expanded will be expected as a failure. (1) Whe graph in these industry groups in which annual entiring are executably table, the most recent year's comings may be explained. (1) When groups have been denoted groups in which annual entiring are executably table, the most recent year's comings may be explained. (b) For these analysis propriet in which amount grounding required your a probably district propriet in the propriet of the propriet in the prop	
			(b) For those industry groups in which amust carming welfare frequently over a period of your, an overage of past carming may be used. 3. The matter appears on rich and after frequently over a period of your, an overage of past carming may be used. 3. The matter appears on rich and after frequently over a period of your past of past of the past of past o	
			other applicable adjustments. From this amount will be deducted the nonoperating and nonassessable assets for the indication of the value of those assets encompassed within NRS 361.315 and 361.320. 4. A review will be made of the one or more available indicators of value. These indicators of value will then be reconciled to derive the final estimate of value.	
	361.410	Use of unit rule of valuation.	In the valuation of those properties which are listed in NRS 361.230, the unit rule of valuation will be used when considered applicable. The unit rule generally applies to companies which own or operate lines or roads which lie partly within and partly without	
256			Take training of flower properties which are lined in NSS 5612 (M, the mit rink of voluntion will be used when considered applicable. The unitering generally applies to companies which own or operate lines or reads which the party within and purely without Newski, in these cases, the Department will only you and assess the property which the Skine. In desiration line which the Skine is founding in the which of the position within the Skine. In desiration will use the skine of the part within the Skine, together with such other information, flock and circumstances as will support a substantially jost and correct determination.	
257	361.411	Reports of construction work in progress.	Construction work in progress must be reported to the Department to the extent to which it provides additional capacity even through part of the new construction replaces existing property:	
		Communications,		
258		Electric, Gas Transmission, Pipeline and Railroad Companies		
	361.421	Cost approach indicator of value: Determination.	The cost approach consists of: 1. Determining the gross book cost for financial reporting purposes of all taxable operating property, including, but not limited to, all property relating to rail transportation, utility plant in service, plant held for future use, contributed plant, nuclear fuel,	
259			construction work in progress, experimental plant, acquisition adjustments, materials and appliess, plant and other property leased from others and common plant. 2. Deducting from the gross book cost the accorde book deprecusion recorded for financial reporting purposes, which may include physical, functional and economic obsolecemene. Additional obsolecemene must be deducted when adequately quantified.	
	361.4215	Cost approach indicator of value: Optional cost	The taxpayer may present and the Department shall consider, in addition to the information required by NAC 361-421, one or more of the following alternative cost indicators of value: 1. A calculation of the reproduction cost new less depreciation for all taushle operating property of the collective unit being assessed. The calculation must have been performed in accordance with generally accepted appearing methodology.	
260		information.	 A calculation of the reproduction cost new loss depreciation for all tasable operating property of the collective unit being assessed. The calculation must have been performed in accordance with generally accepted appraisal methodology. A calculation of the replacement cost new loss depreciation for all tasable operating property of the collective unit being assessed. The calculation must have been performed in accordance with generally accepted appraisal methodology. A say of such review and workfield institutions, such as are table for pergiatory purposes. 	
	361.423	Income approach indicator of value: Formula for	I. The capitalized income approach consists of deducting from the normalized and annualized gross operating income any direct and indirect normalized and annualized operating expenses specifically related to the normalized and annualized gross operating	
		value: Formula for determination.	income including any annualized book depreciation. Deferred income taxes will be treated as an operating expense. Normalized and annualized rental expense on operating property leased from others, less imputed depreciation, income taxes and other applicable expenses, will be distillated as a permitting expense or operating expense. 2. The resulting adjusted not operating income will be capitalized (converted to value) using an appropriate capitalization rate for the industry group. The capitalization rate for the typical company will be used for the frem being appraised in each industry	
261			group. The market confidence to be capitalized into tracible value will be normalized and annualized based on the most recent year's adjusted net operating income to be capitalized into tracible value will be normalized and annualized based on the most recent year's adjusted net operating income. When the most recent year's net operating income is not a reasonable representation of a	
			company's net operating income, such as where a company's net operating income to be to be explicit, a 3- or 5-year average of adjusted net operating incomes will be normalized and annualized and masualized and may be used. 4. Constructions work in progress is not a factor in applying the income approach to value. 5. Any normalization or normalization adjustments to accompany's not operating incomes must be based on known, measurable and experienced changes in a company's operation or transfer property as of the current year's reporting date:	
	361.425	Income approach indicator of value: Capitalization rate.	The capitalization rate will be established from a selected number of firms to derive the rate for the typical company in each industry group when the information is available: 1. The band-of-inventment method will be used in the complaints on of the capitalization rate: 2. The band-of-inventment method recognition of the capitalization rate: 3. The band-of-inventment method recognition of the capitalization rate: 4. The band-of-inventment method recognition of the capitalization rate: 5. The band-of-inventment method recognition of the capitalization rate: 6. The band-of-inventment method recognition of the capitalization rate: 7. The band-of-inventment method recognition of the capitalization rate: 8. The band-of-inventment method will be used in the complaints on of the capitalization rate. 9. The band-of-inventment method will be used in the complaints on of the capitalization rate. 9. The band-of-inventment method will be used in the complaints on the capitalization rate in the capitalizati	
			 The band-of-inventment method represents the cost of the money needed by the typical company in each industry group to acquire its operating plant and carry on its operations. It is composed of two factors: The equilibration ratios of the typical company; and The cost of the laws which compare for total capital structure of the typical company. 	
			(b) The cost of the time which comparing the total equal attention of the typical company. A Typical company mean a factorised company which is representation of the typical company. A Typical company mean a factorised company which is representation of the ferm within an industry group. The selected ferm in the industry group will be companished; in amount of revenues, bond ratings, nature of operations and regulatory sentencement. Certain somality configureness which have utility operation in New Aut with the sudded in the light of other similar congluments. Configureness will not be grouped with nonconglumentates where possible. The development of the typical company will effect in an industry group with the companies which in the industry group with the care thinks the industry group with the care thinks the industry group. The actual care that the industry group with the care that the industry group with the care thinks the industry group. The actual care that the industry group with the care that the industry group with the care that the industry group with the representation of the typical company will refer the industry group. The care that the industry group with an extend the industry group with the care that the industry group with the care that the industry group with an extend the industry group. The care the industry group with an extend the industry group with an extend the industry group with an extend the industry group with a care that the industry group with an extend the industry group with an extend the industry group with a care that the industry group with an extend the industry group with an extend the industry group. The industry group with a care the industry group with an extend the industry group with an extend the industry group. The industry group with a care that the industry group with a care the industry group with a care that the industry group with a ca	
			company will reflect input by the companies within the industry group which are centrally assessed. 4. The leaves which companies to which again desired or the project or group which are centrally assessed. 5. The leaves which companies to which again desired or the project companies the assessment as resolved for financial reporting purposes that represent the sources of the money or capital finals made available to acquire the traible operating property of the industry group. For the purposes of this subsection, "upside finals" means money obtained from: (1) Creditate through notice to brack;	
262				
			(c) Samilar financial capital accounts, except not from the Federal Government through deferred income taxes. — The total capital structure of the typical company will be derived through the use of a statistical median from the selected sample of firm calculations.	
			5. In addition to the total capital structure of the typical company derived pursuant to subsection 4, the tapayer may present and the Department shall consider the total capital structure of the typical company based upon common equity, preferred equity and the long-term debelopercentages as developed from market information for companable companies in the industry group. The total capital structure of the typical company must be derived from the use of market information from companies companies in the industry group. The total capital structure of the typical company must be derived from the use of market information from the selected sample of firm	
			calculations. 6. The annual average of high-low monthly yields to maturity compiled by Moody's Investives Service (Public Dillty and Transportation), or another accepted service approved by the Executive Director of the Department, will be used for the assignment of a cost to the long-term bounded indebtedness component of the total capital structure.	
			CONT.	
			 The assignment of cost to preferred stock will be determined in a manner consistent with subsection 6. The assignment of cost to that portion of the total capital structure which represents equity for the typical company in each industry group will be determined in the following manner: 	
			(a) The Department shall develop an equity rate for each industry group based on one or more of the following models: (1) Discounted each flow method. (2) Capital association,	
			(1) Risk premium analysis. (b) The Department shall also consider the results of cost of equity studies provided by members of the industry group based on the models set forth in paragraph (a). (c) When considering policule, the cost of capity optical established for the industry group may be determined by using additional models, such as affect capitalization, accepted in the appraisal and financial communities and approved by the Executive	
			Director of the Department.	
			9. The capitalization rate of the typical company for the industry group will be calculated by using a weighted method (band-of-investment) which is the total capital structure percentage times the component rate percentage. The weighted values are then totaled and rounded to four decimal places to get the capitalization rate. EXAMPLE:	
263			MEDIAN CAPITAL WEIGHTED	
			TYPICAL COMPANY	
			Common Equity 42.996 11.209 4.76000% Perform Equity 9.25% 9.35% 4.76000% T.ong-Tom Debt 48.25% 9.45% 4.5595%	
			Copitalization Rate for Industry Group 10.1845%	
		1	10. The determination of the income value indicator requires the carehalization of the adjusted net occurring income at the current carehalization rate. Financial data for selected communics in each industry group, as presented in the latest annual reports by	
			Moody's Investors Service (Public Utility and Transportations), or another accepted service approved by the Electric Of the Department, will be used in the compilation of the capitalization rate of the typical company. 11. An alternative to the capitalization rate method in subsections is to 9, inclusive, may be the use of a rate for the industry group as published by the Western States Association of Tax Administrators, or another recognized tax related organization approved by the Ensewise Electric of the Department.	
	361.427	Stock and debt approach indicator of value	1. The acts and delt approach proposes a value for the entire firm, but is generally recognized as a less applicable methodology for determining the value of taxable property. 2. The acts and delt indicate is determined by multiplying offen the reverage mentally, quencity or annual high and low market price quentious, when available, for all the activation which are actively traded in the market place, including common stock, performed such and lower models, to place market place, including common stock, performed such and lower market by the summer of these containing in the offen these containing in the ord offen type. Comparisons of the present word in those flows now have market place, including common stock, performed such and lower fined they be market place, including common stock, performed such and lower fined they be market place, including common stock, performed such and lower fined they be market place, including common stock, performed such and lower market place in the property of the proper	
		mulicator or value.	a. The value of the stack of a holding company is apportioned among to operating companies according to the rate of: 3. The value of the stack of a holding company is apportioned among to operating companies according to the rate of:	
		1	3. The value of the stock of a bolding company is apportioned among its operating companies according to the ratio of. (1) this deporting company's property to the aggregate property of all of the operating companies, valued at labitatival cost and weighted at one-chied; and (b) Each operating company's act known before inconsect tass to the aggregate end resort of all of the operating companies, weighted at two-finish.	
264		1	— For the industry group of rail transportation, the direct deduction method to eliminate nonoperating ascess will be used when the information is available and considered applicable. 4. To this amount will be added lems such as evantures advances for construction which are nontamble for federal income tax proposes, current liabilities lead information, defended address, the present worth of leased property over the persist of the lease together with any other leasus contemping to the theory that it persons were but more and the state of the advances and the constantial parties of a consump, of persons would have explained all the assets which appear on the asset side of the balances here and, therefore, own	
		1	the company. 5. From this amount will be deducted the market value of all exempt or anonoperating property, including, but not limited to, cash, accounts receivable, notes receivable, miscellaneous investments, temporary investments, nonoperating properties and other	
			current and accrued assets and properties not subject to the ad valorem property tax imposed by NRS 361.315 and 361.330.	
	361.429	Reconciliation of indicators of value.	1. Immediately related to the valuation process is the reconcilitation of one or more indication of value to reach the final columns of value for the system. 2. For multiple departments or opanises, when considering explicits, the calling value is these reconciles the discusses of value for fine system to the value to the values of the value to the values of the value to the values of the value of the value of the values of the values of the value of the values of the value of the	
265		1	 The stillay analyst will reconcile in writing to the taxpayer the relative significance, applicability and defensibility of the indication of value derived from each approach to arrive at, in the utility analyst's professional judgment, the appropriate final estimate of value for the voxersm 	
L	<u> </u>	<u> </u>	4. The tullsy analyst will reconcile, in writing to the taxpayer, the facts, trends and observations developed in the analysis and review the conclusion and the probable validity and reliability of the conclusion.	
	361.431	Allocation of value of interstate and intercounty	Since the unit rule of valuation will be used for all interestate and intercounty properties, an allocation of those properties operating in Nevada will be made. The allocation will:	
		properties.	(a) Total Dispercent for all motes in which the company operators, and (b) Relicht the quasing opposprys in each state, well ask the use or value of the property in each state. 3. Allocations factors will be shown that are readily smallest fame than requiring some zero or additional statistic and the factor will not be an allocation in and of itself. 4. The intentional factorium will be made in section with the medium of the continuous property which is being allocated, not morely A. The intentional factorium will be made in sections will be made in the continuous or an additional state of the continuous property which is being allocated, not morely	
266		1	the amount of the physical property.	
		1	5. Available quantity elements such as cost and economic or use elements such as revenue will be used in the determination of the allocation. 6. The intensite allocation formulas adopted by the Western States Association of Tax Administrators will be approved by the Executive Director of the Department and used when the information is available and considered applicable.	
267	361.433	Deductions from taxable value.	1. The value and not the cost of any vehicles licensed in Nevolat will be deducted from the tasable value of the property which was allocated to Nevolat. 2. For theoremsuncinos companies, property on lands coted to the United States Government before 19% will also be deducted. Cost less deprecation as reported by the company will be used. 3. The value and not be cost of corridor political control control evaluative district control evaluative value to the existent state of the present to statute.	
267			3. The value and not the cost of certified pollution control equipment directly related to the operation of the firm will be deducted from the taxable value to the extent allowed pursuant to statute.	
268		Air Transportation Companies Generally		
269	361.451	Applicability.	Except as specifically provided in NAC 361.4685, the provisions of NAC 361.452 to 361.468, inclusive, do not apply to a taxpuyer whose property is assessed pursuant to NAC 361.4685, 361.469 and 361.4695.	
	361.452	Cost approach indicator of value.	The cost approach consists of: 1. Determining the gross book cost for financial reporting purposes of all taxable operating property, including, without limitation, airfrance, engines, propellers, radio equipment, miscellaneous flight equipment, spare parts and assemblies, leased aircraft,	
270			1. Describing the grow book cost for funnish epocing groups of all tushed operating property, including, without limition, inchanges, capies, propellers, radio copines, miscellanous flight equipment, space parts and ascendiles, leaned aircraft, superconants to leaned any injurience, consention was propused, some property and epidement, and an angeliane, and associate desporters and 2. Describing from the grows book cost the accread book depreciation recorded for funnishing purposes, which may include, without limitation, physical, functional and economic obodescence. Additional obsolescence must be deducted when stakegarder quantified.	
-	361.454	Income approach indicator of value: Formula for		
		vatue: Formula for determination.	1. The capitables from express to constant of deducting from the normalized and annualized gross operating incomes up direct and inferent normalized and annualized expressing express operating express on the expression of the ex	
271		1	2. The resulting adjusted not operating issume will be capitalized (converted to value) using an appropriate capitalization rate for the adding industry group. The capitalization rate for the expiral company will be used for the carriers being appearined in each adding being group. The market explaination rate will be derived from exhibitors distributed carriers in each adding about purpose. 3. The operating income the explaination are will be derived from exhibitors and manufactured on the most record, adjusted not operating income. When the most record year's not operating income is hypically not a reasonable representation of the contractive and appearing the properties of t	
		1		
		1	4. The net operating income may be capitalized before deducting any book depreciation or income tax if the normalized and assumitted not operating income results in a negative amount. If any book depreciation or income tax is added to the not operating income to a capitalized, the equivalent notes are made in the depreciation of income tax. 3. Any assumitations or a simulation adjustments to the net experienting income of a carrier may be hasted on known, nacessmelle and equivalent designs in the operation or truthle property of the carrier as of the current year's reporting date.	

The continue of the continue o					
Part		361.456			
Part				2. The based-of-investment method represents the cost of the money needed by the typical company in the airline industry group to acquire its operating plant and carry on its operations. It is composed of two factors: (a) The capitalization ratios of the typical company, and	
Part				(b) The cost of the items which comprise the total capital structure of the typical company. 3. A "typical company" means a theoretical company which is representative of the curriers within an airline industry group. These carriers will be comparable in amount of revenues, bond ratings and nature of operations. Certain nonairline conglomerates	
Part				which have airline operations in this State will be studied in light of other similar conglusorements. Regular curriers will not be grouped with configuration of the contract	
Part	272			 The failst within Conference the float cliqued without the Conference on the Conference o	
Fig. 12 Per 19 P					
The continue of the continue o				5. In addition to the total capital structure of the typical company derived by the Department pursuant to subsection 4, the taxpayer may present and the Department shall consider the total capital structure of the typical company based upon the common	
Part				selected sample of carrier calculations.	
Part				the long-term bonded indebtedness component of the total capital structure.	
ke k				7. The assistment of cost to preferred stack will be determined in a manner consistent with subsection 6.	
ker le la				 The assignment of cost to that portion of the total capital structure which represents equity for the typical company in each airline industry group will be determined in the following manner: (a) The Department shall develop an equity rate for each airline industry group based on one or more of the following models: 	
Reference of the control of the cont					
Part				(b) The Department shall also consider the results of cost of equity studies provided by a carrier of the seitine industry group based on the models set forth in paragraph (a). (A) When considered manifestable the cost of court consider provided by a carrier of the seitine industry group based on the models set forth in paragraph (a).	
Part				approved by the Executive Director of the Department. 9. The capitalization rate of the typical company for the airline industry group will be calculated by using a weighted method (band-of-investment) which is the total capital structure percentage times the component rate percentage. The weighted values are	
Part	272				
Part	2/3			CAPITAL WEIGHTED TYPE'AL COMPANY STRICTURE X PATE - RETURN	
Part				Common Equity 42.50% 11.20% 4.76000% Preferred Equity 9.25% 9.25% 56488%	
Part				Capitalization Rate	
Part					
The continue of the continue o				Moody's Investors Service (Public Utility and Transportation) or another accepted service, approved by the Executive Director of the Department, will be used in the compilation of the capitalization rate of the typical company.	
The continue of the continue o		361.460	Reconciliation of indicators of	Immediately related to the valuation process is the reconciliation of one or more indicators of value to reach the final estimate of value for the system.	
Part	274		value.	system value for the air transport company.	
ker legislation of the control of th		361.46?	Deduction of dance to d		
Part		- A Thin	of nonallocable flight equipment.		
Part	275			(b) "Nonallocable flight equipment" means only that property or equipment which is not attached or required to be abourd or part of an aircraft which is ready for flight. 3. Every item of property which is required to be abourd for the operation of the aircraft will be classified as allocable flight equipment.	
Part				4. The only instances when an aircraft will be classified as nonallocable are when: (a) The currier purchased an aircraft which was not delivered to a last to have participated in the creation of the allocation statistics; or (b) An aircraft which is commel below concing was beauted and an anearted by more unconfuse participated.	
ker					
keep lees lees lees lees lees lees lees l		361.464		7 The allocation will:	
Part			,	(a) Total 100 percent for all states in which a company operate; and (b) Reflect the quantity of property in each state, as well as the use or value of the property in each state.	
Part	276			 The interstate allocation will be made in proportion to the contribution to the unit value made by the property in Nevada. Allocation will be made in the light of the property value. It is the value of the existing property which is being allocated, not merely 	
Part	276				
Part				(b) Originating and terminating tomage, 15 percent; and	
Part					
Part	277	361.466	Development, application of factor for property located in Newada	1. The depreciated cost of the total tampible property of the carrier will be related to the estimate of value for the system for that same property in the form of a percentage. (This estimate of value will be determined by using the three approaches to value divided by the depreciated cost of the total tampible property.) 2. The factor of devidenced will be noted in that control of the total tampible property.	
Maria Mari		361.468			
the first content of the content of	278		Nevada.		
Part					
Part	279		Industry Groups, and Unscheduled or Charter		
Section Sect			Air Carriers		
Part		361.4685	Applicability.	1. The provisions of NAC 361.469 and 361.4695 apply to each air transport company or airline industry group, including, without limitation, regional airlines or unscheduled airlines, for which information is insufficient to complete a valuation pursuant to	
Part	280			2. The property of as unscheduled or a charter air carrier which is not domiciled in Nevada may be valued pursuant to this section and NAC 361.469 and 361.4695 and placed on the unsecured tax roll.	
Section Sect	281	361.469	Formula for assessment.	1. All allocable flight equipment may be valued in accordance with the Personal Property Manual published by the Department and approved by the Commission pursuant to NAC 361.1365 for each fiscal year or in accordance with other books or manuals that provide guidance in establishing value approved by the Executive Director. 2. A monitor of the Assay to a Clinical Assay manuals and a provide guidance in establishing value approved by the Executive Director. 2. A monitor of the Assay to a Clinical provisionary will be a literature of the Assay to a Clinical Provisional Security of the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis when the approved to the Assay of the Markow that information is emissional analysis of the Assay of the Markow that information is emissional analysis of the Assay of the Markow that information is emissional analysis of the Assay of the Assay of the Assay of the Assay of the Markow that information is emissional analysis of the Assay	
Part				3. The weighted ground-time ratio, as indicated by flight schedules, plane hours, originating and terminating tonnage and revenue ton miles flown in Nevada, as a percentage of the system, will be used as the statistic for allocating value to Nevada.	
Section Sect	282	361.4695	Property located in Nevada.	To the value of the flight equipment allocated to Nevada will be added the depreciated book cost of all ground property in Nevada, including, without limitation, buildings and improvements, furniture, futures, machinery, equipment and nonallocable flight equipment. The value of the property which is not represented by the depreciated book cost, including, without limitation, leased and rented property, may be added to determine the total value of the operation in this State.	
Part					
Part	283				
Marriage	284	361.506	Formula for assessment.	 Six thousand dollars assessed valuation for each 250,000 miles traveled in Nevada for tank care. Seven thousand dollars assessed valuation for each 250,000 miles traveled in Nevada for refrigeration care. Six thousand dollars assessed valuation for each 250,000 miles traveled in Nevada for refrigeration care. 	
Compared			Municipal Floatsia		
Cartification of Section	285		Companies		
APPEALUSE State	286	361.508	Valuation.	In the valuation of municipal utilities, the depreciated book cost of all operating facilities in Nevada subject to assessment pursuant to NRS 361.315 and 361.320 will be used.	
10.50 10.5	287		CERTIFICATION OF		
Section Sect		361.535	Definitions.	As used in NAC 361.535 to 361.575, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.537 to 361.553, inclusive, have the meanings ascribed to them in those sections.	
Part	288		"Appraiser" defined.		
Appearant continues	289			of taxation.	
Part Section Property of transformer	290	361.539	"Appraiser's certificate" defined.		
Secondary Comparison Comp		361.541		"Appraiser's certificate examination" means a comprehensive examination administered by the Department which covers the technical, legal and administrative aspects of the appraisal and assessment of property and which consists of a section that tests general	
Application Security of student Security for student Securit		361.543		knowledge and a section that tests specific knowledge.	
19. 15.57 Ventual hour "defined. Temporary appraiser" recording defined in the second property appraiser" records to ward continuing education requirements are studently by the Department for at temporary deducation coarse. 20. 15.50 Temporary appraiser" recording are defined. 21. 22. 23. 25. 25. 25. 25. 25. 25. 25. 25. 25. 25	292		defined.		
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April	294				
27 24.53 Tangency appraises* 28 Tangency appraises* 29 Tangency appraises* 29 Tangency appraises* 29 Tangency appraises* 20 Tangency appraises* 21 Tangency appraises* 20 Tangency appraises* 21 Tangency appraises* 22 Tangency appraises* 23 Tangency appraises* 24 Tangency appraises* 25 Tangency appraises* 26 Tangency appraises* 26 Tangency appraises* 26 Tangency appraises* 26 Tangency appraises* 27 Tangency appraises* 28 Tangency appraises* 29 Tangency appraises* 20 Tangency appr	295		defined.		
1. A genome who is no employed as an approace by the State of Nevelake are sport to publical and devices into many apply to the Department for a temporary approach's certificate. 2. The application must study the employment of the application. (a) Vertification of the application and study the employment of the application. (b) The same of the application and study the Department and metabolic. (c) Vertification of the application and study the Department and metabolic. (d) Student continuous as the Department and metabolic. (d) Student continuous as the Department and propriet of the application. (e) Student continuous as the Department and propriet of the application. (e) The same of the application and the application and the same of the protons to whom and the date on which it is inseed, designate whether the indication and the Department and propriet of the application. (e) The same of the application and the same of the protons to whom and the date on which it is inseed, designate whether the indicate is until to the application and the same of the protons to whom and the date on which it is inseed, designate whether the indicate is until to the application and the same of the protons to the application. 2. The application must and the protons of WSS MIZES and MIZES. Not as form approved by the Department and include the name of the application. (a) Student continuous and the Student and MIZES. Not as form approved by the Department and include the name of the application and the same of the	296	361.551	"Personal property appraiser's certificate" defined.	Territonia property appraiser's certaticate: means an appraiser's certaficate that authorizes a person to perform the duties of an appraiser with respect to personal property only.	
Section Sect	207	361.553	"Real property appraiser's	"Real property appraiser's certificate" means an appraiser's certificate that authorizes a person to perform the duties of an appraiser with respect to real property only.	
278 289 290 200 200 200 200 200 20	291	361.555	certificate" defined.	A person who is nowly employed as an accessiver by the State of Nevada or gay of its nobligial subdivisions may apply to the Divastracet for a transcassor accession's contificate	
10 The making address and desphases must be of the place of employment of the quojournet of the polyment o			certificate.		
14.57 Appeared to a substitute of superior control and property or personal property or pers	269			(b) The mailing address and telephone number of the place of employment of the applicant; (c) Verification of the employment of the applicant, and	
Apprinar's certificate 1. Approximat's certificate 2. Approximat's certificate 2. Approximat's certificate 2. The application must usely and an appropriate by \$50.0000 of the polyments on appropriate by \$50.0000 of the polyments of \$50.0000 of the polyments of \$50.0000 of the polyments of the applicate of the application of t				(d) Such other information as the Exportment may require. 1. Department will provide each applicant with a list of the dates on which and the locations at which the appraisar's certificate examination will be offered. 4. The Department will issue a temporary agencies; "secrificate to qualified applicant with a list of the dates on which it is issued. designate whether the	
2. The application must unify the equipments of Mrs Shi 1225 and 361 1225. We as from approved by the Department and include: (a) The Same of the application. (b) Verification of the employment of the application of the explosions: (b) Verification of the employment of the application of the explosions of the expl				holder is authorized to appraise real property or personal property, or both, and be signed by an authorized representative of the Department.	
(a) Verification of the employment of the applicant and a (collection of the employment of the applicant and a (collection of the employment of the applicant and a (collection of the employment of the applicant and pass the applicant and pass the applicant and pass the applicant and pass the applicant and applicant app		361.557	Appraiser's certificate.		
(d) Such often information as the Department may require. 3. Because information as the Department may require a second of the approximation from my of the number organizations of the Appenied Foundation is not required to take the section of the approximation from my of the number organizations of the Appenied Foundation is not required to take the section of the approximation from my of the number organizations of the Appenied Foundation is not required to take the section of the appenied required from my of the number organizations of the Appenied Foundation is not required to take the section of the appenied required from my of the number organizations of the Appenied Foundation is not required to take the section of the appenied required from my of the number organizations of the Appenied Foundation is not required to take the section of the appenied required from the appenied required from the appenied foundation is not required to take the section of the appenied required from the appenied foundation is not required to take the section of the appenied required from the appenied foundation is not required to take the section of the appenied required from the appenied foundation is not required to take the section of the appenied required from the appenied foundation is not required to take the section of the appenied required from the appenied foundation is not required to take the section of the appenied required from the appenied foundation is not required to take the section of the appenied from				(a) The name of the applicant; (b) The mailing address and telephone number of the place of employment of the applicant; (c) Maniforms of the maniforms of the maniforms and	
teamination fast team specific leaves height South professional designations include, without limitation. 1) Cartifact Assessment To chains of Cartifact (ASA). (3) Senior Real Property Appearies (TSFA). (4) Senior Real Property Appearies (TSFA). (5) Senior Real Property Appearies (TSFA). (6) Senior Real Property Appearies (TSFA). (7) Resoluted To-Andrew Speciality (TSFA). (8) Senior Real Problems Speciality (TSFA).				(d) Such other information as the Department may require. 3. Except as otherwise novided in subsection 4, to be delible for an anomaiser's certificate, the applicant must mak the anomaiser's certificate recurrence.	
299 (a) Moniber, Approximal Englands (MAI), (b) Carefinds Assessment Delandare (CAE), (c) Carefinds (MAI), (d) Senior Real Enas, Asshort (SEEA), (d) Senior Real Enas, Asshort (SEEA), (e) Senior Real Enas, Asshort (SEEA), (f) Read-contal Evaluators (Secolated (Regions of (SEA), (g) Senior Real Evaluators (SEA),					
(d) Senior Real Elate, Analysi (SEEA), () (2) Saniordian Manuels (VA), () (3) Saniordian Evaluation Specialis (VESS), () (3) Sandordian Evaluation Specialis (VESS), () (4) Sandordian Evaluation Specialis (VESS), () (5) Sandordian Specialis (VESS), () (6) Sandordia	299			(a) Member, Appraisal Institute (MAI). (b) Certified Assessment Enthutor (CAE).	
(1) Euclasonia Fraktonia Specialir (EES). (g) Smart Euclasonia Opprissis (EEA). (EEC).				(c) Senior Real Property Appraiser (SRPA). (d) Senior Real Entex Analysis (SREA).	
(h) Personal Property Specialist (PPS)				(7) Residential Evaluation Specialist (RES) (g) Senior Residential Appraises (RSA).	
some a cast haddenid allatures o es becomes nos besteros distantes a removerer to alternative.				(h) Personal Property Specialist (PPS)	
			İ	от регусту протим Алентан на врамени разраму протим пленитание, не протимент при	

	act em	Trade and the same of the same		
	361.559	Independent contractor's appraiser's certificate:	 A person who wishes to perform the duties of an appraiser as an independent contractor with the State of Nevada or any of its political subdivisions may apply to the Department for an independent contractor's appraiser's certificate. The application must satisfy the requirements of NRS 361:2224 and 361:2225, be on a form approved by the Department and include: 	
		Generally.	(a) The name of the applicant; (b) The malling address and telephone number of the applicant; and (d) Such doris information as the Department may require.	
			he or sile holds, and which contains the manes of at least two personal references. The Department may investigate the intufficiences of the information and representations of forth in the resume. 4. Except as often when provided in subsection 5, to be eligible for an independent contractor's appraiser's certificate; the applicant must pass the appraiser's certificate examination.	
			5. An applicant who submits proof satisfactory to the Department that he or she has carried a professional designation from any of the member organizations of the Appraisal Foundation is not required to take the section of the appraiser's certificate examination that tests specific knowledge. Such professional designations include, without limitation:	
300			examination that uses specific knowledge, Such professional designations include, without limitation: (1) Statistic-Approach Enablace (MAL) (5) Credified, Assessment behavior (CAC))	
			(c) Senior Real Property Appraiser (SRFA). (d) Senior Real Entate Analyst (SREA).	
			(e) Residential Member (RM). (f) Residential Evaluation Seccialist (RES).	
			(g) Senior Residential Appraiser (SRA), (h) Personal Property Socialist (PPS).	
			6. If an applicant, pursuant to subsection 5, submits proof of a professional designation that signifies specialization in the appraisal of real property or personal property, but not both, the Department, if it issues an appraisar's certificate to the applicant, will issue a real property appraiser's certificate or a personal property appraiser's certificate or a personal property appraiser's certificate or a personal property.	
	361.561	Independent contractor's		
		appraiser's certificate: Renewal	1. An independent contractor's appraiser's conflicate must be renewed annually. 2. Except as otherwise provided as subsection, in appraisance for renew of must be made in the same manner as, and is subject to the same requirements applicable to, an initial application as set forth in NAC 361.59. 3. The Department of where the value the examination requirement for renewal the application for renewal has satisfied the requirements for confining educations set forth in this chapter and NRS 361.221 and requests on the application for renewal that the	
301				
			4. Before in independent contractor's appraiser's certificate is renewed, the independent contractor must present proof satisfactory to the Department that he or she has contracted with the State of Nevada or any of its political subdivisions as an independent contractor within the immediately preceding 12 months, or that he or she has a reasonable expectation of so contracting within the next following 12 months.	
	361.563	Appraiser's certificate	1. The Department will offer the appraiser's certificate examination at least one each quarter. At least one administration of the examination each year must be at a location in northern Nevada, and at least one administration of the examination that he are a location in southern Nevada. A county accessor may submit to the Department at written request for an additional examination time and location. The Department will consider such a request if the budget of the Department is adequate to support the	
		examination.	rec at a second in soundern revisits. A county assessor may sometime use Department a written request for an automate elementary of the approximation with consistent such as required a use outgot on the Department is ancequate to support use additional extensional internet all excess. 2. The section of the appraisace's certificate examination that tests general knowledge must, without limitation, test the knowledge and understanding of an applicant concerning:	
			(s) action description and matter (see extensional content (s)). Principles and concepts of the appearatual of property; (s) above a statute and regulations of this State; and (d) Thischools of converte tax definitionation.	
			(d) Principles of properly tax administration. 3. The section of propriety's confirmation examination that tests specific knowledge must, without limitation, test the knowledge and understanding of an applicant concerning either: (a) Principles and concepts of the appraisal of real property, which must include, without limitation:	
			(1) Land and land identification;	
302			Approaches to estimating the value of real property; Depreciation of real property; and	
			(4) Muso appraisal; or (b) Principles and concepts of the appraisal of personal property, which must include, without limitation:	
			(1) Terminology; (2) Amonother to estimating the value of marroad property.	
			(c) Approximate of Derivating Box Tests on positions property, (d) Depreciation of personal property; and (4) Analysis of financial data.	
			4. To pass the appraiser's certificate examination, an applicant must receive a score of at least 70 percent on each section. The Department will mail to an applicant the results of his or her examination within 14 days after the applicant completes the examination.	
		1	CONT	
			5. An applicant will be given credit for each section of the examination that he or she passes. If an applicant passes only one section of the examination, the applicant may make a written request to the Department to retake the section that he or she did not not.	
			(26). As applicant who falls a section of the extension may request information from the Department concerning the general subject areas in that section which the applicant answered incorrectly. An applicant is not entitled to review his or her completed extensional to be a section of the completed resonance when the is is solutioned for premium	
303		1	examination booklet or answer sheer after it is submitted for grading. 1. An applicant must direct any addresses to the content of the examination to the validity and correctness of any question or answer to the Board. The challenge must be in writing and be postmarked not later than 10 calendar days after the receipt by the applicant of the result of the examination. But and will not considered challenges containing more untensors of conclusion, belief or preference.	
			person or only that specializes in the development of such companies of such continuous and such continuou	
	361.565	Continuing education: Review	The Board will review courses of continuing education and may recommend the approval of such a course by the Department if the Board determines that:	
		and approval of courses; list of approved courses.	(a) After evaluating the contents of the course for correctness, applicability to appearised for property tax purposes and relevance to current issues and trends concerning appearised, the subject matter of the course is relevant to understanding and applying the standards established by the International Association of Assessing Officers or any other member organization of The Appenisal Foundation;	
			(b) The subject matter of the course is relevant to understanding: (1) The application of the stattes and regulations of this State; (2) The problemed approximal and unascissment standards of the State;	
304		1	(4) Administrative procedures; (c) The subject unter of the course is relevant to understanding the concepts and applications of mass appraisal, including, without limitation, the application of technology such as geographic information systems (GIS) mapping and computer automated	
			mass appraisal systems and the use of applied statistics in mass appraisal; or (d) The subsect matter of the concerns and aerolications of the amoraisal of centrally assessed evorerties, including, without limitation, reinciples of accounting, allocation, aero-oritonment, mining, unitary valuation.	
			economics and finance. A person by vides to receive contact hours for a course of continuing education that has not been approved by the Department must apply to the Department for such approval before taking the course. The application must be in writing and include,	
			without limitation, the name and address of the organization that is sponsoring the course, a list of the instructors of the course and their qualifications, and a syllabus of the course that indicates the course work and the books to be used in the course. 3. The Department will provide a list of all approved educational courses to the assessor of each county, and may provide the list to any other person who requests it in writing. The Department will update the list at least every 3 years.	
	361.567	Continuing education: Award		
		of contact hours; documentation; waiver of and	1. The Department, in consultation with the Board, will determine the appropriate number of contact boors to be awarded for each approved education course. The Department will award the appropriate number of contact hours to persons who complete approved education courses and provide documentation to the Department as required by subsection 3. Contact hours may be awarded as follows: (1) The Department may award the person the number of contacts hours and on the confidince of completion for the approved educations course are on any other documentation of the approved education course provided by the person to the Department as	
		failure to satisfy requirements.	required by subsection 3. (b) If a person completes an approved education course offered by a university or community college, the Department may award the person 12 contact hours for each semester credit carned.	
			(9) It a person conspires in approved taleadour course includes an examination for the course and a person conspired the internal course in the course and a person course includes an examination for the course and a person course and a person course includes an examination for the course and a person course includes an examination for the course and a person course includes an examination for the course and a person course includes an examination for the course and a person course a	
			(c) If an approved checkrise course includes are cumulation for the course and a genome completes the instruction for the course but finds to pass the examination, the Department and you said the press on exhabit of the contact bours that the general press of the pass of the examination. The pression is not a complete the instruction for the course, the opportune may are said the pass on examination and the contact bours that the or the completed if the person provides evidence existence and the pass of the contact bours that the press of the pression provides evidence and the contact bours that the pression provides evidence and the contact bours that the pression provides evidence and the pass of the provides and the pression provides	
			to the total contact nours approved for the course minus contact nours previously awarded to the person for the course pursuant to this paragraph. (d) The Desartment will not award any contract hours for the course is to the course in the course of the course in the course of the course is to prepare those persons taking the course to take and pass an examination	
			for licensure in real estates or the appraisal of property. (e) The Denatriment will not award any constant hours for any nortion of a course at a university or community college if the nerson taking the course does not earn a massing grade or withdraws from the course.	
305			(f) When the Department determines the number of contact hours to be awarded for a course, the Department will not award any contact hours for any portion of the course during which the person taking the course takes an examination for the course. (g) If a person instructs an approved education course, the Department may award the person a number of contact hours equal to the number of hours the person spent lecturing during the course or teaching as part of a group. The Department will not award	
			contact hours:	
			(1) For any time the person spent on preparing for the course, grading students, or assisting students on projects or assignments outside of class; or (2) For teaching the same cours more than once in a 12-month period. 2. The number of counts hower swords on a person who completes an approved education course must be the number of hours determined to be appropriate pursuant to subsection 1 as of the date on which the person completes the course, regardless of	
			whether the content or hough of the counse changes after that date. 3. A person who holds an appraisal's certificate and for whom the annual training requirement has not been waived promated to NRS 50.225 shall, on or before July 1 of each year, provide written documentation to the Department of each approved electrication cover the person has taken, and the talking contract bours be on the name of the person, the name of the person, the name	
			education course the person has taken, and the total contact hours he or she has carred, since July 1 of the previous year. The documentation for each course must include, without limitation, a certificate of attendance that shows the aname of the person, he name of the course, the institution of the course or of the authorized experimental to the contract the dates of the remote or attendance at the course. A transcription of ranks. I saw, room the entractions of the course or the authorized experimental to the contract the dates of the remote or attendance at the course. A transcription of ranks. I saw, room the contraction that the contract the course of the cour	
			of the course, the signature of the instructor of the course or the authorized representative of the organization that sponsored the course, and the dates of the person's attendance at the course. A transcript of grades, if any, from the organization that sponsored the course must also be submitted. If the course was taken at a university or community college, a certified transcript may be submitted in lies of a certificate of attendance. CONT	
			4. If a person his:	
			(a) Not completed the 190 contact hours of accepted training described in purguph (b) of subsection 3 of NRS 35 61223, the Department, in consolution with the Bused, may award contact hours to the person for an approved education course completed mane than 5 years before the person powerless to the Department the witten the contemnation required by subsection 5. Any content hours awarded pursuant to this purguph may be applied to the 180 counter hours devoted in paragraph (b) of subsection 5 and 5 or subsection 5. Any content hours awarded pursuant to this purguph may be applied to the 180 counter hours devoted in paragraph (b) of subsection 5 and 5 or subsection 5. Any content hours awarded pursuant to this purguph may be applied to the 180 counter hours devoted in paragraph (b) of subsection 5 and 5 or subsection 5 or subsec	
			NRS 561-223. (ii) Consisted the 180 contact hours of accepted training described in narrament (ii) of cuberction 3 of NRS 361-223, the Department will not award any contact hours for any course correlated by the necess	
		1	(0) Complexed use: (a) Contact notes on acceptors attenting description in pranging to (2) on sunsection 3 or (no. 50. 2012.2), the Experiments will not award any contact notes for any course complexed up an experiment (1) More than 1 years before the or a deviced to the Department of written documental no expected by Assertation 3. (2) During the 3-year period for which the person must satisfy the continuing education requirements set for the in NRS 361.223 if the person was awarded contact hours for the course for the immediately preceding 3-year period, unless the Department, in	
306			consultation with the Board, determines that the course materials have been significantly changed or updated. 5. To outlify for a waiver of the annual training requirement consumer requirement upwards the product of the 180 contact hours of accepted training required by that	
		1	paragraph, at least 4 hours of training in editical and professional standards. 6. If a newson for whom the meaning tension requirement has been varied oursewant to NRS 361 273 accumulates more than 36 contact hours during only 3, some period thereafter the excess contact hours will not be carried forward.	
			6. If a person for whom the animal training requirement has been warred primate to NMS 504.224 securious more than 49 contact hours suring any 2-49 person theretizer. If a excess contact hours will not be correct forward. 7. The Department will modify each person who holds an appreciate secretized as a who holds an appreciate secretized as subjected to suspension or revocation pursuant to NMS 504.224. The notice will be sent by United States mail at least 60 days before the end of the fiscal year or 3-year period to the address of the person as listed in the files of the Department. If the Department does not receive a response	
		1	rescussion pursuant to NRS 581.24. The notice will be sensibly United States small at least 60 days before the end of the fiscal year or 3-year period to the address of the person as listed in the files of the Department. If the Department does not receive a response to the notice within 30 days after mailing, the Department will forward the natter to the Board for consideration at its next regularly scheduled meeting. The Board will review the matter and provide its recommendation to the Department concerning whether the ameritae's certificities should be susemed or revoked.	
		1		
	361.569	Continuing education: Maintenance and availability of	The Department will maintain current records of continuing education for each person employed as an appraiser by this State or a political subdivision of this State. The Department will maintain for not less than 10 years records of continuing education for each independent contractor and each person formerly employed as an appraiser by this State or a political subdivision of this State.	
307		records.	2. The Expansion will maintain for red te sim but By your records of contaming electrical for each and the simple part of an appealancy of the appealancy contact or a local person for expension to that distinct or an applicate by this State or a pollitical and thirt site of the State. 3. The records of containing electrical for each person are confidential and must not be made available to any person other than the early of the Expension, the members of the Board or the employer of the preson to when the records portain, makes the expension when the travel of the state of the Expension of the Board or the employer of the preson to when the records portain, makes the expension when the travel of the Expension of the Board or the employer of the preson to when the records portain, makes the expension when the travel of the Expension of the Board or the employer of the preson to when the records portain, makes the expension when the travel of the Expension of the Board or the employer of the preson to when the records portain, makes the expension when the expension of the Board or the employer of the preson to when the records portain, makes the expension of the Board or the employer of the preson to when the records portain, makes the expension of the Board or the employer of the preson to when the records portain, makes the expension of the Board or the employer of the Board or the Board or the employer of the Board or the employer of the Board or th	
			 A person may request in writing a copy of the transcript of his or her records of continuing education. The Department will provide such a transcript at no change. 	
	361.571	Suspension and reinstatement of appraiser's certificate.	1. The Department may suspend the appraiser's certificate of a person under any of the following circumstances: (a) Upon the recommendation of the board if the person falls to satisfy the recommendate quantum education set forth in this chapter and NRS 361,223. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate if	
		1	the person subsequently staffes the engineerous for continuing education. (b) Upon the recommendation of the Board if the person is an independent contractor and the person fails to renew this or her appraiser's certificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraisary and th	
308				
		1	The Board may not recommend the suspension of an appraiser's certificate except after a meeting noticed in accordance with NRS 241.034. A person whose appraiser's certificate is suspended by the Department shall not render an opinion concerning the value of property but may collect data for use by certified appraisers to establish value.	
	361.573	Revocation and reinstatement	1. The Department may, upon the recommendation of the Board, revoke the appealser's certificate of a person under any of the following circumstances:	
		of appraiser's certificate; reapplication after revocation.	(a) The person fails to satisfy the requirements for continuing education set forth in this chapter and NRS 361.223. The Department may, upon the recommendation of the Board, reinstate the appealser's certificate if the person subsequently satisfies the environment of the continuing administration and uses the appealser's certificate and the person subsequently satisfies the environment for continuing administration and uses the appealser's certificate and the person subsequently satisfies the environment for continuing administration and uses the appealser's certificate and the person subsequently satisfies the environment for continuing administration and uses the appealser's certificate and the person subsequently satisfies the environment for continuing administration and uses the appealser's certificate and the person subsequently satisfies the environment for continuing administration and the person subsequently satisfies the environment for continuing administration and the person subsequently satisfies the environment for continuing administration and the person subsequently satisfies the environment for continuing administration and the person subsequently satisfies the environment for continuing administration and the person subsequently satisfies the environment for continuing administration and the person subsequently satisfies the environment of the person subsequently satis	
			(b) The person is an independent contractor and the person fails to renew his or her appraiser's cortificate annually as required by this chapter. The Department may, upon the recommendation of the Board, reinstate the appraiser's certificate if the person subsequently underlying the person fails to the remarkable of the person subsequently underlying the remarkable of the remarkable of the remarkable of the person subsequently underlying the remarkable of the rem	
		1	(c) The person's approsiner's conflicture has been inseponded for a period of more than 1 year. The Department may, upon the recommendation of the Board, reinstate the approxiner's certificate if the person passes the approxiner is certificate in the person passes in medical professional conduct, including, without installation. (d) The person caugages in medical professional conduct, including, without installation. (d) Making out on within public sustainers in the course of performing dates as an approxiner that are untrue or intended to misland or descrive the public.	
			(1) Making out or writen public interments in the course of performing daties as an appeariser that are untrue or intended to mislated or decircle the public. (2) Enganging in archites relating to the appraisal or assessment of property if the person has, or many reasonably be considered by the mobile as harmon, a conflict of interest with result to that recovery.	
			(2) Enguiging in activities relating to the approxised or successment of prosperty if the person has, or may reasonably be considered by the public as having, a conflict of interest with regard to that prosperty. (3) Accepting assignment facilities the depression of association of prosperty which are contingent on or influenced by any confliction that could impair the objectivity of the person. (4) Failing to perform the delities of an appraiser in accordance with approximate hard accordance with a proximate hard accordance with a proxima	
309				
			(a) The Department will not accept or review an application for an appearing 's certificate from that person within 3 years after the date of the revocation. (b) If the person files an application for an appeare's certificate their the expiration of the 3-year period, the applicant most. (i) Provide the Department with the resonance of the applicant which demonstrate the date of the revocation, his or her experiences as an appraiser and any professional designations or certificates he or she holds, and which contains the names of at least two	
		1	personal references. The Department may investigate the truthfulness of the information and representations set forth in the resume. (2) Pass the aperaiser's excellentation.	
			(c) The Board may recommend that the application for an appraiser's certificate filed by the person has not encount to person has satisfied the requirements of paragraph (h) and that the person has not encount in	
		1	medical professional conduct as described in paragraph (s) of subsection 1 at any time since the revocation of his or her appealer's cortificate. 3. The Board may not recommend the revocation of an appealer's cordificate except after a meeting noticed an accordance with NMS 241.094. 4. A person whose appealer's certificate is excelled by the Department hall not recorder an option onconcenting the value of property hut may collect data for use by certified appraisers to establish value.	
	361.575	Appeal of suspension or	A decision of the Department to suspend or revoke an appraiser's certificate may be appealed to the Commission pursuant to the provisions of NRS 360 245.	
310		revocation of appraiser's certificate.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
		EQUALIZATION OF		
311		ASSESSMENTS		
		AMONG THE SEVERAL COUNTIES		
312	361.580	Ratio study.	Classes of properties sampled by the Department in conducting a ratio study pursuant to NRS 361.333 will be established and divided as the Department deems appropriate or as required by state or federal law. In addition to the criteria which NRS 361.333 specifies to be included in a ratio study, the Department will include the coefficient of dispersion.	
		COLLECTION OF	2. Angleman emanas as contains a argument	
313		TAXES - Collection on		
		Certain Vehicles		
314	361.585	Placement of stickers on mobile homes and campers.	The sticker required pursuant to NRS 361.5643 must be affixed to: 1. A mobile home in such a way that the sticker is clearly visible from the street. If a mobile home is assessed as real property, the county assessor is not required to issue a sticker for it.	
314	1		2. A slide-in camper or a camper shell in such a way that the sticker is clearly visible from the rear of the vehicle.	
1				
315		Delinquent Payments		

	361.590	Waiver or reduction of penalty	1. The Department may waive or reduce the penalty or interest for a delinquent payment of property ax which is imposed pursuant to NRS 361.483 and 361.535 if it finds that the proximate cause of the delinquent payment was	
		or interest.	(a) Circumstances completely beyond the control of the taxpayer who was required to make the payment, or the agent of the taxpayer, (b) Justifiable neglect or justifiable indivertence, and that the taxpayer making the payment has no history of habitually delinquent payments; or	
			(c) For other good cause shown. 2. Any application for waiter or reduction of the penulty or interest for delinquent payment must be filled in writing under outh with the Department within (0) days after the date the tax is due setting forth the circumstances which caused the delinquent payment and application to the production on the condition to the constraint of the production of the penulty or interest for delinquent payment and application to the production on the constraint of the penulty or interest for delinquent payment and application to the production of the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or interest for delinquent payment and application to the penulty or intere	
			populses. The Department shall provide a copy of the application to the county use receiver who may, within 15 days, whateir relevant information regarding the application to the Department. The Department will provide notice to the tax receiver and the taxapoper, or the agent of the taxapoper, or dis determination. The motive will necessary and the application to the Department will not a fine description of the taxapoper required to make the population, or the agent of the taxpoper, the Department shall consider or such tecevisions which caused the designance proposed in any particular near were completely beyond the control of the taxpoper required to make the population, or the agent of the taxpoper, the Department shall consider	
316			only evidence which shows that the definiquent payment was proximately caused by fire, carthquake, flood or other acts of God, theft or similar causes not directly related to the actions of the taxpayer who was required to make the payment, or the agent of the acrossors where intentional or not and that the 1st you can id as one one reasonable whereafter the floor could be a first the continuation of the second of the second or intention to the will be waited.	
			4. If the Department finds that the proximate cause of a delinquest payment was justifiable neglect or justifiable inadventnoce, and that the tax was paid as soon as reasonably possible thereafter, the penalty or interest imposed for the delinquest payment will be reduced to a total or fair tax text for Spectrum of the penalty or interest imposed. 5. In determining between the proximate control of the delinquest payment will are possible the penalty or interest imposed. 5. In determining the deliventh of proximate control of the delinquest payment was for other penalty possible and that the	
			assessment of penalities and interest: (a) Constitutes an extreme financial hardship; or	
			(b) Is extremely unfair or extremely inequitable under the circumstances. 6. As used in this section, "extreme financial hardship" means that the tapayer who owes the tax has the present ability to pay the tax but payment of the penalties and interest will render the tapayer insolvent.	
317		Assignment of Tax Liens by County Treasurers		
317				
318 319	361.595	"Assignee" defined.	As used in NAC 361.976 to 361.977, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.5952 to 361.5959, inclusive, have the meaning ascribed to them in those sections. "Assignee" has the meaning ascribed to it in NRS 361.7907.	
320	361.5954	"Delinquent taxes" defined.	"Delinquent taxes" means any real property taxes that remain unpaid after the date the last installment of the taxes becomes due pursuant to NRS 361.483.	
321	361.5956	"Parcel number" defined.	"Purcel number" means the purcel number assigned to a purcel of real property pursuant to NRS 361.189 by the county assessor of the county in which the property is located.	
322 323	361.5958 361.5959	"Tax lien" defined. "Tax year" defined.	"Tax lies" has the meaning ascribed to it in NRS 361.731. "Tax year" means the 12-month period beginning on July 1 and ending on the next succeeding June 30.	
	361.596	Affidavit of authorization.	1. An owner of a parcel of real property who wishes to authorize the county treasurer of the county in which the property is located to assign a tax lies on the property pursuant to NRS 361.7311, must file with the county treasurer an affidavi of authorization as provided in this section.	
			we found to a min action. 2. If the properly in serned by more than one person: (i) Each said person must join in the efficient of unfortization and the capacite written agreement with the ansigner required by subsection 2 of NMS 361.7311. (b) The difficient of indentization must designate one of the owners or an unfortered agent of the owners to:	
324			(2) Receive any notice given by the county treasurer pursuant to NAC 361.5964. 3. The difficult of authorization must be made on a form approved by the Commission, comply with the requirements of subsection 3 of NRS 247.110 and include: (4) The name, mailing address, electronic multi-ord and/see sand-of-prince telepole number of the owner or an authorized agent of the owner;	
			(b) The name, malling address, extension and address and duptimes religione number of the assigner; (c) The legal description of the property and, if the description is by meters and bounds, the name and address of the entity or natural person who prepared the description; (d) The street address, if applicable, and pasted number of the property;	
			(c) The total amount of apparatum, any parate amount of any parate property for any preceding tax year; (f) If any installment of the taxes assessed against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has	
			not yet become due; CONT	
			(g) The amount of any applicable penaltics, interest, fees and costs as of the date of the affaivit; (b) If a conflicate has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in paragraph (c), (f) or (g) of this	
			subsection; (i) Each preceding tax year for which delinquent taxes are owed and, if any installment of the taxes assessed against the property for the current tax year has not been paid, the current tax year;	
			(i) A statement that seelbut the owner nor the property is the subject of a pending proceeding in bankruptcy; (3. A statement authorizing the assignec to pay; (1) But disdingues these suscessed and owed against the property for any preceding tax year;	
			(2) If any installment of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has not yet become due;	
			(3) Any applicable penalties, interest, fees and costs imposed by any local taxing entity or its agent for each tax year specified in the affidavit, and (4) It conflicts has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this paragraph;	
325			pranguage. (ii) If the property is owned by more than one person, a statement that each such person has joined in the affidivit of authorization and the separate written agreement with the assignee required by subsection 2 of NRS 361.7311; (m) A statement authorizing the county treasurer.	
			(1) To certify that psyment has been tendered on behalf of the owner of: (3) All definingent trace assessed and owned against the property for any precoding tax year; (3) If all definingents trace assessed and owned against the peoporty for the current tax year, has not been paid, the ball amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that	
			has not yet become due; (III) Any applicable penalties, interest, fees and costs; and	
			(IV) If a certificate has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in sub-subparagraph (II) (II) or (III) of this subparagraph; and (2) To assign the task line on the property to the assigner, and	
			(2) to assign the lax to no on the property whe is assigned; and (d) The signature of the owner, admissionally before a notary public. 4. The affidivit of authorization must be accompanied by a copy of the separate written agreement between the owner and the assignee required by subsection 2 of NRS 361.7311.	
	361.5962	Duties of county treasurer		
		upon receipt of affidavit of authorization: affidavit of	1. Upon except of an efficient of enformation preparate to NAC M.5%, the county treasure shall confirm. (a) This last known over our resource of count of the paper of era playering for which the efficient is made, by impecting: (1) The records of the county assessment of the county as which the property is knotted, or (2) Any other recorded documning provided by the county as security to the county assessment.	
		compliance; affidavit of exemption		
			(c) Whether any trace assessed against the property or any applicable penaltics, interest, fees or costs are owned for a tax years not specified in the affidur's of authorization; (d) That the assigners has completed with the booding requirements of NRS 361.7314 or is exempt from those requirements, and (e) That the assigners has backered the fill amount of:	
			(1) All definquent tunes assessed and owed against the property for any preceding tax year; (2) Hay installment of the tunes assessed against the property for the current tax year has not been paid, the total amount of the tunes assessed against the property for the current tax year, including, without limitation, the amount of any installment that has not yet become due:	
326			(3) Any applicable penalties, interest, fees and costs; and (4) If a certificate has been issued to the county treasurer with respect to the property pursuant to NRS 361.570, any other amount required to be paid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this	
			paragraph. 2. For any assignce who is not exempt from the bonding requirements of NRS 361.7314, the county necessare may consider any reliable evidence that the assignce has complied with those requirements, including, without limitation: (a) A count of the bond natural by the assignce, certified by the survey or createding of the bond to be a true and convert count of the bond currently in favor or	
			Very large species was a size of present according department of the configuration of the configuration and th	
			(a) The name, malling address and electronic mult address of the assignee. (b) If the affidate it is made by an authorized representative of the assignee, the name and job title of the affinat; (c) A attenuent that a definition of some office compenents to make the affidative, and that the attenuents in the affidavit are based on the affinity personal knowledge of the records of the assignee;	
			(d) A statement that the assigner has posted and maintains a bond meeting the requirements of NRS 361.7314. (e) A statement that was and correct opins of the bond and the annual statement most recently filled with the Secretary of State pursuant to NRS 361.7314 are attached to the affidavit, and (f) The injuntaries of the affinite, acknowledges these a notary policy.	
			CONT	
			4. An affidavit of compliance filed pursuant to subsection 2 must be accompanied by copies of the bond posted by the assignce and the annual statement most recently filed with the Socretary of State pursuant to NRS 361.7314. 5. An assignce who claims to be exempt from the requirements of NRS 361.7314 because of a familial relationship with the owner must make and file with the county treasurer an affidavit of exemption. The affidavit of exemption must be made on a form	
327			approved by the Commission, comply with the requirements of subsection 3 of NRS 247.110 and include: (1) The runner, malling address, electronic and address and objects to find passes and the subsection of the sanigner of the subsection of the support of the subsection of the subs	
			(c) A statement of the nature of the relationship, showing that the assignee is related to the owner within the third degree of consumptionity; (d) A statement that the usingue is of sound mank, competent to make the affidivit and that the satements in the affidivit are based on personal knowledge; and (e) The injustment of the assignee, acknowledge before a noury position.	
	361.5964	Denial of certificate of	1. The county treasurer shall not same a centificate of a magnine of a tax lies if the county treasurer. 2. The county treasurer shall not same a centificate of a magnine of a tax lies if the county treasurer. (a) Relieves that any information included in the affidiate of authorization fined persuant to NAC 945.9% is inaccurate or incomplete;	
		assignment.		
			(c) Expert an effective endoord by the fixed of hardways, our our which the proceeding processing discremenses that are sowner of the property until in the subject of a possing proceeding in hardways; (c) Commission that are sowner of the property until in the subject of a possing proceeding in hardways; (d) Exercision that are provided in the final field in the same property or any profession for the contract of a subject of a possing proceeding in hardways; (d) Commission that are provided in the final field in the same property or any profession for the contract of a subject of a possing procession for the contract of the subject of a possing procession for the contract of the subject of a possing procession for the contract of the subject of a possing procession for the contract of the subject of a possing procession for the contract of the subject of a possing procession for the procession f	
			(f) Determines that an owner of the property or the assignee has not compiled with any requirement of: (1) NNS 361-030 3661-733, inclusive; or (2) NAC 361-956 a 361-973, inclusive;	
			 If, pursuant to subsection 1, the county treasurer is unable to issue a certificate of assignment, he or she shall give written notice of that fact to the assignee and: (a) The owner of the romewrite or 	
328			(b) If the provisions of subsection 2 of NAC 361.996 are applicable, the owner or authorized agent designated pursuant to that subsection 2 must. 3. The notice given pursuant to subsection 2 must. (d) State the reason the rise inhality of the county resource to issue the certificate;	
			(b) Describe any additional document or information or state the amount of any additional payment required to approve the assignment and state the date by which, pursuant to subsection 4, the document, information or payment must be received by the	
			(c) Be sent by first-class mail to the owner and assignee at the mailing addresses set forth in the affidavis of authorization. 4. If notice is given by the county treasurer as provided in subsections 2 and 3 and the county treasurer does not, within 30 days after the date of the notice, receive from the owner or assignee:	
			(a) The additional document, information or payment required to approve the assignment or (b) Any other cickness afficients to show that the assignment complete with the requirements of NRS 581.7300 to 581.733, inclusive, and NAC 561.975 to 581.977, inclusive, — as applicable, the assignment shall be deemed to be deal-nil. The county pressure shall give event for the denial in the nature provided for a notice given personant to subsection 2 and return to the assignee the documents received from the assignee and	
	201.00		the payment tendered by the assignee.	
	361.5966	Issuance of certificate of assignment.	 If the assignment complies with the requirements of NRS 361,700 to Nrt.731, inclusive, and NAC 361,995 to 361.997, inclusive, the county resource shall promptly issue a certificate of assignment of the tax lens to the assignment. The certificate of assignment must be on a form approved by the Commission and must include, in addition to the information required by NRS 361.7318. (i) The name, malign address and decisional and address of the assignment. 	
			(b) The parcel number of the property; (c) The street address of the monenty if anniholder	
			(d) The full amount of: (1) All dedisqueent taxes assessed and owned against the property for any preceding tax year; (2) Has jumilizated of the taxes assessed and owned against the property for the current tax year has not been paid, the total amount of the taxes assessed against the property for the current tax year, including, without limitation, the amount of any installment that	
			has not yet become due: (3) Any applicable penalties, interest, fees and costs; and	
329			(4) If a certificate has been issued to the county treasurer with respect to the property pursuant to NRS 36.570, any other amount required to be guid pursuant to subsection 4 of that section and not otherwise described in subparagraph (1), (2) or (3) of this paragraph; (4) A statement certifying that the assignee has paid the amount described in paragraph (d);	
			(f) A statement that the country resource has duly received: (l) An affiliative of authorization made by the owner of the property;	
			(2) A copy of the bond posted by the assignment between the owner and the assignment and (3) A copy of the bond posted by the assignment, affidavis of compliance or affidavis of exemption, as applicable, — and that a war and correct copy of each document so received is intuited as an exhibit to the certificate; and	
			and unit a true and correct copy of each obsciments on received as manerous an activation of an ecutionary and (e.g.). A attenues that in consideration of the receipt of the apparents in full of the anument described in paragraph (d), the tax lien is assigned and transferred to the assignee. 3. A true and correct copy of each of the documents described in paragraph (f) of subsection 2 and received by the country treasurer must be attached as an exhibit to the certificate.	
	361.5968	Effect of certificate of	A certificate of assignment of a tax lien does not: 1. Faith the accinence to the sectionment of a tax lien for any tax year not removement in the affiliation of authorization.	
		амединен.	2. Change the date upon which any unpaid taxes become delinquent, or If trace assessed against the property or any applicable penalties, interest, fees and costs are not paid:	
330			(a) Affect the duty of the county resource to: (1) Mal notice of the definitions pursuant to NRS 361.548, or (2) Nate or enforce to the continuous pursuant to NRS 361.570; or	
			(b) Change the period of redemption provided by NRS 361.570.	
	361.597	Release of tax lien after assignment.	A release of a tax lien issued by an assigner to the owner of the property must be made on a form approved by the Commission, comply with the requirements of subsection 3 of NSS 217.100 and include, in addition to the information required by NSS 381.7256. 1. The name and mailing address of the assigner. 2. The name and mailing address of the owner,	
			 The date of issuance of the release; 	
331			The attent address of the property, if applicable; The mean and address of the entity or natural person who prepared the legal description of the property, if the description is by metes and bounds; A statement that all right, lift and intervent of the assignment in the tax lies are released, and	
			7. The signature of the assignee or a representative of the assignee, acknowledged before a notary public.	
		PARTIAL ABATEMENT OF		
		TAXES - General Abatement, Primary		
332		Residential Abatement and Residential Rental		
		Abatement		
333	361.601	Definitions.	As used in NAC 361.601 to 361.609, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.6015 to 361.6015, inclusive, have the meanings ascribed to them in those sections.	
334	361.6015	"Abatement percentage" defined.	"Abstencest percentage" has the meaning socified to it in NRS 361.4711.	
335 336	361.602 361.6025	"County tax receiver" defined. "General abatement" defined.	Tomoty tax receives' means the county official who collects property taxes. "General abstences" means a partial abstences of property taxes pursuant to XRS 361.4722.	
336	361.603	"Primary residence of the owner" defined.	"Primary residence of the owner" has the meaning accribed to it in NRS 361.4723.	
	1	owner defined.		

338	361.6035	"Primary residential abatement" defined.	"Primary residential abatement" means a partial abatement of property taxes pursuant to NRS 261.4723.	
339	361.604	abatement" defined. "Residential rental abatement" defined.	"Residential restal abatement" means a puriful abatement of property taxes pursuant to NRS 361.4724.	
340	361.6045	"Single-family residence" defined.	Single-family residence" has the meaning secribed to it in NRS 361.4723.	
341	361.605	demarks of Central responsibilities of Department.	The Department shall be provided as a special substance of a population of a general shatmont in each county each year and provide data information to the appropriate county tax receiver. (1) English for a general shatmont or (2) English for a general shatmont or (3) English for a general shatmont or (4) English for a general shatmont or (5) English for a general shatmont or (6) English for a general shatmont or (7) English for a general shatmont or (8) English for a general shatmont or (8) English for a general shatmont or (9) English for a general shatmont or (9) English for a general shatmont or (10) English for a gene	
	361.6055	General responsibilities of county assessors and county	L. A county assessor shall: (a) Receive claims for primary residential abstrements and residential rental abstrements and identify each nexted or other tatable unit of provemy for which such a claim is received; and	
342		country and country that receivers.	(a) Storic claims for primary prolimental abstracement and resoluted result abstracement and storic control and property for which such a claim in received, and (b) Storic distractions give a control set of counts of property designed on the tax ord is: (c) English for a resolutional and abstracement. (d) English for a resolutional and abstracement. (e) English for a resolutional abstracement of property storic property and abstracement of property storic property and abstracement. (e) English for a resolutional and abstracement. (f) English for a resolutional and abstracement. (g) English for a resolutional abstracement of property storic property and abstracement of property and abstracement of property and abstracement. (g) English for a resolution and abstracement of property storic property and abstracement or and abstracement or a sponsor and abstracement or and abstracement or and abstracement or an advantage and abstracement or advantage and advantage a	
343	361.606	Takin for primary residential. Automaters From and clossesses, escential, action by course assessor; change in ownership or occupation of property.	A Admin for primary residential administrate free teach used and the property is bounded, and (1) Signale by: (1) Any owners of record of the property: (1) Any owners of record of the property: (2) The property is a deministrate of the centre of early any exceedable power of classics to highly of the owner of the property: (3) The property is a deministrate of the centre of early owner of the property: (3) The property is a deministrate of the centre of early owner of the property: (3) The property is a deministrate of the centre of early owner of the property: (4) The property is a deministrate of the centre of early owner of the property is owner. (1) A single-family residence of the owner of the property is owner of the property is owner of the property is owner. (2) The primary residence of the owner of the property is owner of the property is owner. (3) The primary residence of the owner of the property is owner of the property is owner. (4) The property is owner of the property is owner of the property is owner of the property is owner. (5) The primary residence of the owner of the property is owner of the property is owner. (6) The property is owner of the property is owner of the property is owner of the property is owner. (7) The primary residence of the owner of the property is owner of the property	
	361.6065	Eligibility of certain property for primary residential	1. For the numae of determining the clightlift of property for a primary residential shapement:	
344		abatement; treatment of certain property used for multiple purposes.	(a) A ling-family residence which is the primary evaluates of the sevenar shall be deemed to include any holdings or other structures that are apportunant to that residence, including, without limitation, a detailed garage, if the building or other structures (c) is failt in the same any important and the bounds of the econogume of the econogum	
345	361.607	hesidentil vental substancest: Duties of Depairment, county assessor and owner of property, filing of claim and affidavit; eligibility of property.	A course passesses shall amonely until the course of each residential created described by the Course of the course of the county is which the property is located and tiet than how 1.54 cean by year and (1) Find annually with the county assesses of the course) is which the property is located and tiet than how 1.54 cean by year (2) A claim for a residential resident destinates and annual possibility of the county as second for the county is required for the property of th	
346			5. A residential result of setting is not or light first a residential result and include the entrance of any result and of the property for the protect flow, post of a relies, excluded presenting the lists date for the current year until Main 3.1 of the correst prescribed presenting the lists date for the current year until Main 3.1 of the correst prescribed presenting the amount of the applicable until presenting the date of the applicable until presenting the amount of the applicable until present of the applicable until present in the applicable until present of the applicable until present	
347	361.6075	General abatement: Taxable unit of centrally assessed property; ineligible property of interstate or intercounty company.	In the appropose of NSE 364.15E, the whose free years allowed perspects which is desired and approximent to a training district. 2. Property of an internet on internet or internet years provided personant NSE ALES 200 which is not display to a provided personal NSE ALES 200 which is not display to a personal personant on the convert year includes, whose inflations: (1) They provide of the cust valuation of risk property for which there was no affection or approximent within Nevado for the immediately proceeding year; (3) They property shade on the measurement and read and contriction of the contribution with the nevado of the contribution of the Department as contraction work in progress. And the personal	
348	361.608	Calculation of amount of abatement: Applicable amount of tax levy for immediately preceding year and current year.	For the purpose of calculating the amount of any general abstracts, primary residential abstracted resid abstracts for the current year, the amount of the tax levy that would have resulted for the immediately preceding year without the application of any other tax abstracted or exceptions must be compared to the tax levy that would result for the current year without the application of any other tax abstracted or exceptions.	
349	361.6085	Calculation of amount of abatement: Property which escaped taxation; effect of adjustment to valuation of property to correct certain errors.	Fine the proposes of MSS SM-272, MS 272 and 584.728. If all any property is all the domest in the property field the form of the property desired to demand to the property field the domest in the property field the domest in the property field the form of the field part of first field the field part of th	
350	361.609	Summary regions of property traces billed on behalf of each taking entity. Abutement for	Assembly of the current tast, see that the contract tast point of the current tast point for the curre	
351	361.61002	Remainder Parcels Definitions.	As used in NAC '86 6002 to '86 6008, inclusive, unless the context otherwise requires, the words and terms defined in NAC '86 6000 to '86 6008, inclusive, have the meaning accribed to them in those sections.	
352 353	361.61002	"Abatement percentage" defined.	As used in NAL, 20.6 (MUL to 306, fettlers, activate, useds the contest offerwise requires, the words and terms offenced in NAL 20, 6 (MA to 30, 6 (MA), activate, have the meanings accrited to them in those sections. "Abstractive preventing" means the procenting-decimined pursuant to purgraph (b) of subsection 2 of NRS 361, 4722.	
354	361.61006	"Agricultural use" defined.	"Agricultural use" has the meaning ascribed to it in NES 361A.030.	
355	361.61008	"Commercial or industrial use" defined.	Commercial or industrial ne" means 1. Any ne conducted primary for profit, except for any agricultural use, open-space use, residential use, institutional use, recreational use or use as vacant land, or 2. Any often use there have not constitute any agricultural use, open-space use, residential use, institutional use, recreational use or use as vacant land.	
356	361.6101	"Current year" defined.	2. Any outer the that store not constitute any agricultural neit, open-space due, resourcing use; more more than the store of the a special store of the special substances of	
357	361.61012	"Institutional use" defined.	'Institutional use' means any civic, charitable or religious use, including, without limitation, use as a church, cemetry or hospital.	
358	361.61014	"New parcel" defined. "New parcel for development"	New parcel" means a parcel for which a new or different assessor parcel number has been assigned from the prior year. New naved for development, means such new naved which results from the diskine of any newsciously existing naved as naved, the combination of any newschool existing naved as naved a	
359	Joi.01016	"New parcel for development" defined.	New parts for development means each new parts which reason from the division of any previously existing parted or parts, the combination of any previously existing parted, or any change in the configuration of any parts or lot boundaries, by means of a parted map, underlyindom map, certificate of land division, long-term bease, action of any governmental entity or any other means.	
360 361	361.61018 361.6102	"Open-space use" defined. "Partial abatement" defined.	"Open-space use" has the meaning ascribed to it in NRS 561A.050. "Partial abdressest" means the partial abstracest of taxes provided pursuant to subsection 2 of NRS 504.4722.	
362	361.61022	"Prior year" defined.	"Prior year" means the fiscal year immediately preceding the current year.	
363	361.61024	"Recreational use" defined.	"Recreational use" means any active or passive recreational use, including, without limitation, use as a trail, park, community guden, playground or athletic field.	

365	361.61026			
365 366		"Remainder parcel" defined.	Remainder parcet" means each new purcet which is eligible for the partial abatement in the current year.	
300	361.61028	"Residential use" defined.	Residential set means use as a desting of or personal, family or household purposes, whether rested to particular persons or not, including, without limitation, use as a single-family detached housing unit, to-subscuse, condominism unit, mobile hours or multifamily unit. The term includes the use of box in a residential subdivision for which a final map has been recorded and on which residential improvements will be constructed, but does not include the use of purcels which are not yet divided into individual residential how by the filling of a final map.	
367	361.6103	"Vacant land" defined.	"Vacunt land" means land which does not have improvements sufficient to determine a residential use, commercial or industrial use, institutional use or recreational use.	
3	361.61032	Scope and purpose.	The provisions of NAC 261 60002 to 361 80008, inclusive, set forth the methodology that must be followed to carry out the provisions of subsection 2 of NMS 361-0722 in evaluating each new parcel for the purposes of applying the partial abatement of taxes provided by that subsection.	
368	361.61034	New pactors for development of Doublastine, eternismin of change in use offers of charge in use offers of determination.	1. Each now proceed for development and two learness to be expected. 2. A determination for their is a change in the sex of the property with a comparison the practi. (3) The property was thong used as usual hand and fire communitation of the property with consequence of the property with comparison of the communitation	
369	361.61036	Calculation of amount of abatement and maximum amount of peoperty taxes.	1. The pend decision for a remainder pened man be calculated as follows: (b) Deciminate the assumed or fast property laxes decisionable to the fast area of and any improvements to the remainder pened for the price year as provided in NAC 384 40008. (b) Mility by the set property laxes decisionable in accordance with subsection 1 by the abstraction pened pened for the creaminate pened for the current year. (c) As that is meanined antennative pened pened pened pened for the current year. (d) Contract than or equal to the assumed of the penel and the forecast penel and the penel and the current year. (e) Contract than or equal to the assumed of a penel and the current year. (f) Contract than or equal to the assumed of a penel and the current year. (g) Contract than or equal to the assumed of penel and the vision of the penel and the current year. (g) Contract than or equal to the assumed of penel and the vision of the current year. (g) Contract than or equal to the assumed of penel and the vision of the current year. (g) Contract than or equal to the assumed a penel and the vision of the current year. (g) As a terror penel and the resulting from a change in the cutter of penel and the vision of the current year. (g) As are supportunities the assumed the transmitted penel for the current year.	
370	361.61038	Determination of amount of mel property taxes attributable to remainder pacet for prior year; appeal of determination.	—the would not have been included in an exclusion of the account when of the remainder parent for the print year. (A) diffe accounted charmonical parentary to impactly (a) and paragraphe (a) and of the accounts the describe that maximum annual to the print year must be determined as follows: (A) diffe accounted described in the print year must be determined as follows: (B) Extension that the parent which contained that all our so of the emissioned parent is be print year. (b) Extension that the parent which contained that all our so of the emissioned parent is the print year on such of the parent is described in a parent year. (b) Extension that the contained of the print year is the print year. (c) Extension that the contained of the print year is the print year in the parent is parent is parent in the parent year in the parent year in the parent year in the parent year in the parent is parent in the parent year in the pare	
371		Improvement to or Change in Actual or Authorized Use of Property		
372	361.6104	Definitions.	As used in NAC 361.6004 to 361.61009, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.61005 to 361.61006, inclusive, have the meanings accribed to them in those sections.	
373	361.610405	"Agricultural use" defined.	*Agricultural use* has the meaning ascribed to it in NES 361A.030.	
375	361.61041 361.610415	"Commercial use" defined. "Industrial use" defined.	*Commonitaries** measure the current employment of property for step use other than agricultural use, inducted are, installed use, mining use, multifamily residential use, open-space use, recrustional use, single-family residential or or use as variet land. *Technical uses** "measure antiquestionary of property for the purpose of the	
376	361.61042 361.610425	"Institutional use" defined. "Mining use" defined.	Tinstitutional use" has the meaning ascribed to it in NAC 361.81012.	
377	361.610425	"Muhifamily residential use"	"Mining see" means the current employment of property for the development or extraction of any mineral on or beneath the surface of land, including metal ones, oil, gas and other hydrocarbons, and genthermal resources. "Multifamily residential use" means the current employment of property for any residential purpose other than single-lamby residential use.	
378	361.610435	defined. "On-site improvement"		
379		defined.	The site importance of means a physical change to the land area of any property which makes the site rendy for its intended use or development, such as gusting or land-caping or the addition of fracing, carbing, poving or walkways. The term does not include: 1. Any off-the importance, including, but not limited to, sever or durinage lines, utility hooksaps, adequalks or roads which are not housted on the property or 2. Any change in the intensity of use of the property.	
380	361.61044	"Open-space use" defined. "Partial abatement" defined.	"Open-space use" has the meaning ascribed to it in NRS 361A.050.	
381	361.610445 361.61045	"Recreational use" defined.	"Partial abstement" means a partial abstement of taxes provided pursuant to NRS 361.4722, 361.4723 or 361.4723. "Recreational use" has the meaning accribed to it in NAC 361.6024.	
382	361.610455	"Single-family residential use"	"Single-family residential use" means the current employment of property as a single-family residence, as that term is defined in NRS 361-4723.	
383	361.61046	defined. "Vacant land" defined.	"Vicinst land" means any land other than land on which there is an improvement sufficient to allow the identification of or establish actual use.	
385	361.610465	Scope and purpose; exception.	The processions of MAC. Nat S008 to 18 de S008 in State S008. Include: 1. Expert as often-reported in subsection in. 2, refurth the enclude-begg required to usary out the provisions of NSS 30.4722, 364.4723 and 547.723 and 547.724 in determining the amount of any successed value to 3 be calculated not the calculation of each partial advantages and the amount of any properly to use to be added to the tea on 610 feet occurred floward are arrived as the amount of any properly manner intermediately receding float by are a result of any properly manner intermediately receding float by are a result of any properly manner intermediately receding float by are a result of any properly manner intermediately receding float by are a result of any properly manner intermediately receding float by are a result of any properly manner intermediately receding float by an arrived of any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float by an arrived float any properly manner intermediately receding float any arrived float any properly manner intermediately receding float any arrived float any properly manner intermediately receding float any arrived float any properly manner intermediately receding float any arrived float any properly manner intermediately receding float any arrived float any arrived float and arrived float and arrived float any arrived float any arrived float and arrived float any arrived float an	
386	361.61047	Determination of improvement to property.	Any determination by a county assessor or the Department, as applicable, that there is any improvement to the unbject purpoyrs must be based on a finding that 1. There is an appartment executed upon or official to the land, hashing any on-soft improvement, in the current final by one fail and one case in the announdarily preceding fined year, or 1. There is an appartment of the common interest common of the common interest common of after the 1. The interest of the common interest common common intere	
387	361.610475	Determination of change in actual use.	1. Any determinant by a monty among one or the Depriment, on springles, that then it my damp in the small or of the subject properly must be based on Enting this, upon the assumement of the insendedingly proceding fined year. (i) The property was material and, as in the road in the own contraction on the property afficient table for an interface of the property, and the subject of the property property in the contraction of the property may be a subject to the property property in the contraction of the property may be a subject to the property property for the property property in the property property in the property and the contraction of the property property in the property prope	
			collection at a first property had not been assessed and tasked as part of a qualified andheliused in gene immediately presenting or any other pairs facility are. As used in this property had not been assessed and tasked as part of a qualified andheliused in the interpretation of the property of the and the interpretation of the displayer person pairs and considerable and the interpretation of the property of the and the interpretation of the displayer person pairs and considerable and the interpretation of the property of the the property of the interpretation of the property of	
388	361.61048	Determination of change in authorized use.	La spottamentation by a county suscessor or the Department, as applicable, that there is any change in the undurried size of the subject property sums be based on a finding that: 1. Any determination by a county suscessor or the Department, as applicable, that there is any change in the undurried size of the subject property sums be based on a finding that: 1. On The change in the liquid or per-terminated neutrinous on the use of the property. (b) The change in the liquid or per-terminated neutrinous on the use of the property already in the sum of the property of the commencement of the use of the commencement of the use of the property of the commencement of the use of the commencement of the use of the property as we and used to the use of the use of the use of the property of the use of the use of the use of the property of the use of the use of the use of the property of the use of the use of the use of the property of the use of the use of the property of the use of the use of the property of the use of the use of the property of the use of the use of the property as we administed when the former improvements were removed. 2. It is combination of the properties of express with a required for any dampent of the change of the use of the use of the property of the use of the use of the use o	
388	361.610285	inductived use. Determination of amount of am	has printed on the property. If any information by a mostly received in the property was considered by a mostly growing and the formation of the construction of the	
388		authorized use. Determination of amount of assessed value excluded from calculation of partial abatemate to be added to tax coll.	has printed on the property. Any determinant by a more present or the Department, as applicable, that four is my change in the authorized are of the subject paperty must be based on a finding the (I) The change in the intended by proceeding fined year and for commencement of the intended by proceeding fined year and (I) The change in the intended by proceeding fined year and for commencement of the intended by proceeding fined year and (I) The change in the intended by proceeding fined year and the commencement of the intended by proceeding fined year and (I) The property was vascal fined upon the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the intended by proceeding fined year and the commencement of the proceeding fined year and the pr	
333	361.610883	Indicated use. Determination of amount of amo	has printed on the property. If you for the property was been for the Digitations, as applicable, for four is implicable property must be based on schange fast. If you for the property was been found to find the property of the property	
339 339 340 391 392	361.460485	Determination of amount of assessed value excluded from and amount of properly taxes to be added to tax roll. Notification of determination of the property taxes to be added to tax roll. Notification of determination of the property taxes to be added to tax roll. Notification of determination of the property taxes to be added to tax roll. Appeal of Determination of Applicability of Certain Abatements.	has printed on the property. In Any determinants by a more years are the Dippertune, as applicable, for four in any change in the antherental one of the object paperty must be based on a finding the commencement of the immediately preceding fined year and the commencement of the immediately preceding fined year and the commencement of the immediately preceding fined year and the commencement of the immediately preceding fined year and the commencement of the immediately preceding fined year and the commencement of the immediately preceding fined year and the commencement of the immediately preceding fined year and the commencement of the immediately preceding fined year and the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty of the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the commencement of the preparty in the confidence of the preparty in the confiden	
339 339 290 391 392 393	361.610883	Indicated use. Determination of amount of amo	has printed on the property. If you for the property was been for the Digitations, as applicable, for four is implicable property must be based on schange fast. If you for the property was been found to find the property of the property	
339 339 340 391 392	361.610495 361.61049 361.6105	Determination of amount of properly interest to be added to tax will. Notification of determination that will read the exclusion of detailed to our of amount of printing amount of Applicability of Certain Abatements Definitions. Continue persons' defined.	has printed on the property. If you property was not be based on a finding doc. On the case to the first instead by a result presented in the property or some of the property good and the state of the property in the state of the state of the state of the property in a state of the state of the state of the state of the property in the state of the state of the state of the property in the state of the state of the property in the state of	

	361.6106	"Petitioner" defined.	Petitioner" has the meaning ascribed to it in NAC 360.065.	T
397	361.61062	"Staff" defined.	Foundation and the meaning accreted to it in NAC 360.000. Staff has the meaning accreted to it in NAC 360.000.	
399	361.61064	Notice of appeal of determination of county assessor or Department.	L. A petitioner was valued to appeal ad determination of a county success described in paragraph (s) of subsection of NSS 361.4734 or a determination of the Department described in paragraph (b) of subsection of of NSS 361.4734 must file a ventum notice of appeal with the Commission on a form provided by the Department within the provide period period from its subsection. 2 of NSS 361.4734. 2) In addition to the demandiance regarder by subsection of AVX. 2006. It is not not of appeal must notice of a power and the continuence provided by the demandiance provided by the provinces and the provinces of AVX. 2006. It is not not of appeal must notice of a power and the provinces	
	361.61066	Hearing before hearing officer;	1. After receipt of a notice of appeal filed in compliance with subsection 2 of NRS 361.4734 and NAC 361.61064, the Commission will assign a hearing officer to hear the appeal.	
400		findings and conclusions of hearing officer.	2. The Energy offices shall conduct the Energy in the susance presented in NAC 300 (100 No. 301.55 inclusive. 3. Notice of the Energy must be provided in the susance presented in NAC 300 (100 No. 301.55 inclusive. 4. A person who winds to instruction in a learning must comply with the provisions set firsh in NAC 300 (100 No. 301.55 inclusive.) 5. A may exclusively integrain, the perfoliates and county absource or the Department any excession for rights of firsh in NAC 300 (100 No. 301.55 inclusive.) 6. Appearment and representation of the parties must be made in the manner prescribed in NAC 300 (100 No. 301.55 inclusive.) 7. Arther decides of the containsylvations, the desire giffered and the NAC 100 (100 No. 301.55 inclusive.) 8. The findings of first and conclusions of five made by a locating officer and the reasons and bases for those findings and conclusions of the locating officer and one conclusions of the locating officer and the reasons and bases for those findings and conclusions of the locating officer and the reasons and bases for those findings and conclusions of the locating officer and the reasons and bases for those findings and conclusions of the locating officer and the reasons and bases for those findings and conclusions of the locating officer and the reasons and bases for those findings and conclusions of the locating officer and the reasons and bases for those findings and conclusions of the locating officer and the location of the loc	
	361.61068	Proposed order of hearing officer: Written objection;	1. Except as otherwise provided in this subsection, a party may file a written objection to the proposed order with the Commission within 20 calendar days after receipt of the proposed order. The written objection must state with particularity the issues presented, the points of law or fact which are relied on and the relief requested. The Commission may allow a party, upon good cause shown, to file a written objection with the Commission more than 20 days after receipt of a proposed order.	
401	361.6107	reply to objection; action by Commission.	2. A gave yets of first a written objection thall serve a copy of the objection on all parties. 3. Except an observe provided in this subsection, a party surgery by the written objection, a reply must be served on all parties. The Executive Discours may great an extension of time for the responding party to certy type ange good cause down. 4. If any party first a written objection with the Commission guessant to subsection 1, the Commission will place the proposed order on the appropriate agends for its next subschied meeting for action by the Commission. 5. If a party first a written objection is the proposed order with the Commission within 2 first synthetic report of the proposed order to the first commission within 2 first synthetic report of the Commission obscious to take any other concerning the review of the proposed order. We then the commission within 2 first synthetic report of the Commission will provide a first the Commission of the control objective that the control object of the Commission of the control object of the Commission of the control object of the Commission obscious to the any of the control object of the Commission obscious to the control object of the Commission obscious that the control object of the Commission obscious that the control object of the Commission obscious to the control object of the Commissi	
402		Hearing before Commission: Order of argument.	1. Orientation by staff; 2. Augment by the patitioner; 3. Augment by intervener; 4. Augment by any other parts and 5. Relural by the petitioner.	
403	361.61072	Basis on record before hearing officer; determination that record is inadequate.	The hazing data before the Commission pursuant is NAC 361.0000 must be based on the record made before the hazing officer. If the Commission determines the record is independe, the Commission may remard the matter to the hazing officer for further precedings or open the record and hear new evidence.	
404	361.61074	Hearing before Commission: Action by Commission; issuance of written order.	A. After the close of earl appeared, the Communism shall: (1) Mike a final unit and another corrections of the close of the bearing officer; or (2) Mike a final unit and another corrections of the close of the bearing officer; or (2) The Decouve Decouve Another Communism of the Communism within 60 calendar days after a final order is reade or a matter is remanded pursuant to subsection 1.	
405		POSTPONEMENT OF PAYMENT OF TAX		
406	361.851	Can Fing from contents accompanying documentation.	The energy of analytically medicate who which to life a fact may propose the proposed of perpendicular to the control of the proposed was a fact for a fact or which the institutions of the control of the proposed was a fact of any other and the fact of the proposed was a fact of any other and the fact of the proposed was a fact of any other and the fact of the proposed was a fact of any other and the fact of the proposed was a fact of any other and the fact of the proposed was a fact of any other and the fact of the proposed was a fact of any other and the fact of the proposed was a fact of any other and the fact of the proposed was a fact of any other and proposed was a fact of any other and proposed with the fact o	
407			1. Decay as otherwise provided in NeXC MEXTS NEXTS, includes, a claim must be accompanied by: (a) Apony of the act for the included. (b) Apony of the act for the included of the included or the included of the included o	
408	361.853	Chim Action by county treasurer.	1. Eyon the recopy of a claim for the polynomeant of the popular of property tax, county researce that verify: (1) The last lastones over of record of the stage holly reclaimed for the facts in make, by property parties counted containing such information of the county in which the contained in the reclaimed for the county of the property of the reclaimed for the county of the property of the reclaimed for the county of the property of the reclaimed for the county of the property of the reclaimed for the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the county of the property of the State on the property of the State on the county of the property of the State on the St	
409	361.855	Determination of eligible amount of income.	1. The Department will annually provide to the coursy pressures of this Size the annual of account for the current fixed year that is at or below the federally designated beed signifying poverary, based on the guideline catalidade in the Federal Register by the federal Register by the Size of	
410	361.857	Approval of claim for taxes accrued against mobile or manufactured home.	Account person ran approve a claim to prospect the property to extend against a mobile home or manufactured home if: 1. That home is subject shortly readiness and its \$383.513.712 at 12. 2. The claimant is otherwise eligible to postquee the properts of those taxes.	
411	361.859	Approval of claim for taxes accrued against single-family residence owned by trust.	Account present map approve a claim to produce the proposed for the property team accorded against a single-family residence that in owned by a result d. 1. The claimant or my own owners of the residence is need of the branch or more than the residence is not for the branch or more than the residence is not the standards that the claimant or another owner of the residence is a trustor; and 3. The claimant is desired residence of two teams the present of these teams. 3. The claimant is desired residence to approve our of these teams.	
412	361.861	Determination of amount for and period of postponement.	1. If so only toward spectors a fails in perform the propose of property times according unique a single-family residence, the county toward shall deminist the amount of property tax the will be proposed toward on the information contained and the property tax will be proposed toward to the information contained and the property tax will be proposed toward to the contained toward towa	
413	361.863	Certificate of eligibility: Form; exclusion of certain information.	1. The form for a certificate of eligibility proceeded by the Department will be: (1) Submitted by the Commission for a superior commission for a compression of the county proceedes in this flate. (2) Streep in otherwise provided in NSS 381-7386, information that is continued in or that accompanies a claim to prospore the property faces accreed against a single-family residence may not be included in a certificate of eligibility.	
414	361.865	Certificate of eligibility: Effects of recordation and filing. Statement of amount postponed: Contents.	The recordance of every of a contribute of exploiting presents to NSS 16 TM School not. (a) Confut up not be clear and a plan a related in present present years and several present of the county in which the neigh-family residence is bound to: (b) What is not to exploit the distinct of the county presented the county in which the neigh-family residence is bound to: (c) Change for date upon which the property texts above plant of the neigh-family residence in the county in which the neigh-family residence in the county in which the neigh-family residence is bound to: (c) Change for date upon which the property texts become delinquent or the provise of redemption well from it is NSS 361.300. (c) Change for date upon which the property texts become delinquent or the provise of the county in the county of the neigh-family residence is bound only prospose the publication of the neigh-family residence in which the payment of the neigh-family residence is bound only prosposed for the neighbor of the neighbor	
415			The total amount of interest accrued as of the date of the statement.	
416	361.869	before amounts become due.	If a claimant makes payments on the amount of property tax postponed before they become due and populde, the county treasurer of the county in which the single-family residence is located shall apply those payments to the taxes that have been postponed for the longest time.	
417	361.871	Fraudulent claims.	If a county resource determines that any persons has willfully made a materially false statement or used any other fraudulent device to secure for himself or herself or any other persons the postponed payment of property tax pursuant to the provisions of NRS 361.736 to 361.7390, inclusive, the county treasurer shall refer the claim to the direct attorney for procession.	
		End		

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	361A.010	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 361A.010 to 361A.065, inclusive, have the meanings ascribed to them in those sections.	
3	361A.015 361A.020	"Animal unit" defined.	"Animal unit" has the meaning ascribed to it in paragraph (b) of subsection 1 of NRS 361.325.	
4	361A.020 361A.025	"Animal unit month" "Assessing authority"	"Animal unit month" has the meaning ascribed to it in paragraph (b) of subsection 1 of NRS 361.325. "Assessing authority" means:	
5		defined.	The county assessor if the property to be considered is 20 acres or more; or The Department if the property to be considered is less than 20 acres.	
6	361A.030	"Business venture for profit" defined.	"Business venture for profit" means an agricultural pursuit engaged in by an operator for a reasonable profit or at least upon the expectation of a reasonable profit consistent with the productive capability of the land unit.	
7	361A.035	"Commission" defined.	"Commission" means the Nevada Tax Commission.	
8	361A.040 361A.045	"Converted to a higher use" defined. "Crop" defined.	"Converted to a higher use" has the meaning ascribed to it in NRS 361A.031. "Cop" means any agricultural product, including without limitation, alfalfa, barley, certified seed, Christmus trees, garlic, grass hay, nursery stock, oats, onions, pasturage, sod and wheat, that is grown in soil or any	
10	361A.050	"Department" defined.	other medium. "Department" means the Department of Taxation.	
11	361A.055 361A.060	"Livestock" defined. "Operator" defined.	"Livestock" means domestic animals, including, without limitation, cattle, sheep, goats, swine, poultry, fish and equine animals, used for food, fiber, breeding, draft or profit. "Operator" means a person who engages in an agricultural pursuit as a business venture for profit. The operator may be either the owner or occupant of the agricultural real property.	
12	361A.065	"Poultry" defined.	"Poultry" means domestic and game birds produced for meat, eggs or other poultry products, including, without limitation, chickens, turkeys, ducks, geese, peafowl, ostriches, pheasants, quail and chukar.	
14		AGRICULTURAL PROPERTY - Assessment		
15	361A.110	Application: Date; form.	An owner of property who wishes to qualify the property for the agricultural use assessment pursuant to NRS 361A.110 must apply to the assessing authority on or before the date required by NRS 361A.110. The application must be on a form approved by the Commission.	
16	361A.120	Application: Contents.	1. An application for agricultural use assessment filed pursuant to NRS 361A.110 must contain: (a) The names, addresses and telephone numbers of the owner or in representative and, if applicable, the lease; (b) A description of the uses to which the fand is part, including residential use and other higher uses if applicable; (c) A description of the type of agricultural operation; (d) The issue of the indeed overded to agricultural user; (e) A description of any noncontiguous parecis which may qualify for agricultural use; (f) The number of pure which the land has been devoted exclusively to agricultural use;	
			(g) The gross income received from agricultural promiss during the immediately preceding selendar your, and (b) Expenses and its cinous artificiables to the agricultural promiss during the immediately preceding selendar your, and (b) Expenses and its cinous artificiables to the agricultural promiss of the promise of the promiss of the promise of the promise of t	
17	361A.130	Application: Additional documentation.	Additional documentation may be requested by the assessing authority relating to a determination of agricultural pursuit or conducting a business senture for profit, including, without limitation, leases, receipts or rent paid, account balance sheets, profit and loss statements, audited financial statements and federal income tax returns. Such additional documentation must accompany the application but does not need to be recorded.	
18	361A.140	Application for property containing less than 20 acres: Forwarding to Department for review.	If a county assessor receives an application for agricultural use assessment for property containing less than 20 acres, the county assessor shall forward the application within 10 days after the date on which he receives the application to the Department for review and qualification of property as agricultural real property.	
	361A.150	Determination of whether activities qualify as agricultural pursuits.	1. The assessing authority must determine from field inspection and other available information whether the activities conducted on the property qualify as agricultural pursuits. 2. In addition to the agricultural pursuits described in NRS 361A.080, including, raising crops, livestock, poultry, fur-bearing animals and bees, and dairying the following activities qualify as an agricultural pursuit provided that the pursuit conducted is in accordance with generally accepted agricultural practices: (a) Aquatic agricultura, including, without limitation, hydrogen gardens; (b) Intensively produced first and vegetables, including, without limitation, future and vegetables produced in genenhouses; and (c) Experimental oper production.	
19			3. Novelethanding any specific statutory provision to the contrary, the following types of activities which may appear to be agricultural in nature do not by themselves qualify as an agricultural pursuit, including, without limitation. (a) Garriage on lind by any animal kept as a hobby; (b) Harvesting obligations seeted that grow wild on the land; and (b) Harvesting obligations seeted that grow wild on the land; and (c) Harvesting obligations seeted that grow wild on the land; and (c) Such an activity may qualify as an agricultural pursuit if the activity is accompanied by other agricultural activities which would generate an expectation of profit consistent with the land. 4. In determining whether an activity qualifies as an agricultural pursuit, the assessing unthority shall consistent whether the activity occurs after the agricultural product has been raised and harvested or whether the activity is a process or step necessary and incident to the preparation and storage of products raised on the property. Processing activities, including, without limitation, pasteurizing and bottling milk, choese making, bounded that been raised and harvested or whether the activity is a necessary. 5. As used in this section. 6. Year of this section. 6. Year of the propagation, cultivation and barrecites of platts or animals indigenous to water in a controlled or elected aquatic environment for the commercial production of food. 6. Year bearing mainly including marmals, including, without limitation, make the propagation, cultivation and barrecites of platts or animals including more of the controlled or elected aquatic environment for the commercial production of food. 6. Year bearing marmals including without limitation, certification or protection of food or fiber. The term includes weather shelters and hot or cold frames.	
20	361A.160	Determination of whether operator is engaged in business wenture for profit.	1. Upon a determination that an activity on the Inad qualifies as an agricultural promot, the assessing authority must then determine whether the operator is engaged as notine severator for prefix crossable profit and the operation of a reasonable profit and the qualified profit are not independent interest inclination, in the profit of the profit of the profit of the control of the operation, including whose limitation, including whose limitation, including a whose limitation, including a limitation, including control of the profit of the limit of one control of other premate (respective of the limit of one control of the profit of the limit of the control of other premate (respective of the limit of one control of the profit of the limit of the control of other premate (respective of the limit of the control of other premate). 2. To qualify as a business venture for profit, an agricultural pursuit must raise the expectation of profit consistent with: (3) The size of the property, societies, without initiation, suitability, terrain, availability of water, soil capabilities, type of vegetation grows, growing season, minute unit months, animal unit months, animal unit control, and the profit of the property, societies, without initiation, suitability of water, soil capabilities, type of vegetation grows, growing season, minute unit months, animal unit months,	
21	361A.170	Categorization and valuation of land devoted to agriculture.	Land devoted to agriculture must be categorized and valued pursuant to the classifications in the Agricultural Instructions Bulletin that is annually prepared by the Commission in accordance with NRS 361A,140.	
22	361A.180	Annual study of value of lands designated for agricultural use.	The robbit the first Mentaly in Coulow (each year, the Department and Incondent entalty of whee of Irash designated for agricultural new and present the study for approval by the Commission. The Commission of Irash and the country of the Commission of Irash and Irash an	
23		Conversion to Higher	3. As used in this section, "currying capacity" means the measure of the capacity of grazing land to provide adequate forage to sustain livestock for a given period.	
	361A.210	Use "Physical alteration"	The Commission will interpret the term "physical alteration," as used in NRS 361A.031, to mean the application of man-made changes, including, without limitation, changes in the contour of the land, removal of	
24	361A.220	interpreted. Determination of whether	native plant life, diversion of water channels and building site improvements intended to enable the land to be used for purposes other than agricultural uses. If a final map or parcel map has been recorded, the county assessor must determine whether the map creates one or more purcels not intended for agricultural use. In making such a determination, the county assessor	
25		final map or parcel map creates parcels not intended for agricultural use.	must consider. 1. The size of the parcel or parcels being created; 2. The capacity of the protept, including, without initiation, suitability, terrain, availability of water, soil capabilities, type of vegetation grown, growing season, animal unit months and animal units; 3. The visibility of the property, including, without limitation, cost and availability of water, soil capacities, market proximity, fencing and suitability of the property for other uses; and 4. Any other factors or criteria that the assessing authority deems appropriate under the circumstances.	
26	361A.230	Conversion of property by county assessor.	If the county assessor finds that a property has been converted to a higher use or otherwise becomes aware that such a conversion has taken place, the county assessor must convert the property, or that portion of the property no longer qualifying as agricultural property, to a higher use.	
27	361A.240	Calculation of deferred tax when property is converted.	To calculate the amount of deferred tax that must be assessed when property is convented to a higher use. To calculate the amount of deferred tax that must be assessed when property is convented to a higher use. To calculate the convergence of the chapter and NRS 361.227 for the fineal year in which the convergion took place. To calculate the convergence of the convergence of the chapter and NRS 361.227 for the fineal year in which the convergion took place. To calculate the convergence of the conv	
28		GOLF COURSES		
29	361A.310 361A.320	Definitions. "Converted to a higher use"	As used in NAC 361A.310 to 361A.440, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361A.320 to 361A.370, inclusive, have the meaning ascribed to them in those sections. "Converted to a higher use" has the meaning ascribed to it in NRS 361A.031.	
30		defined.		
31	361A.330	"Golf course" defined.	"Golf course" has the meaning ascribed to it in NRS 361A.0315.	

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

32	61A.340	"Golf course land" defined.	"Golf course lead" means the land underlying: 1. A pif course; 2. Any related improvements used in connection with that golf course; and 3. Any replaced areas treas that are necessary for the cus of lany prosperty described in subsection 1 or 2.	
33	61A.350	"Golfing improvements" defined.	"Golfing improvements" means any improvements to land which are typical and accessary for the use of the property as a golf course, including, without limitation, tees, fairways, bunkers, greens, trees, turf, arrigation, lakes, lake liners, bridges, practice ranges, cart paths, trails and service roads.	
34	61A.360	"Marshall and Swift" defined.	"Marshall and Swift" means the applicable manual published or furnished by the Marshall and Swift Publication Company, as that manual existed on October 1 of the year immediately preceding the current assessment year.	
35	61A.370	"Related improvements" defined.	"Related improvements" means any improvements to land, other than golfing improvements, which are used in connection with a golf course, including, without limitation, clubbouses, pro shops, restaurants, parking lost, swimming pools, tennis courts, maintenance building and areas, and nurseries.	
30		Applicability. Golf course land:	The provisions of NAC 361A.310 to 361A.440, inclusive, apply to the determination by a county assessor of the taxable value of real property used as a golf course for the purposes of chapter 361A of NRS.	
37		Determination of taxable value for open-space use.	A county assessor shall: 1. Determine the ushed of the galf course land in the same manner as the county assessor would determine the taxable value of the land for purposes other than open-space use; 2. Multiply the amount of across of the galf course land by the product obtained by multiplying \$2.560 by i plus the precuratage change in the Consumer Price Index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the constraint of the consumer price index, (All Brems) for July 1 immediately preceding the constraint of the consumer price index, (All Brems) for July 1 immediately preceding the constraint of the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price index, (All Brems) for July 1 immediately preceding the consumer price	
38		Golfing improvements: Determination of taxable value for open-space use.	A county assessor shall: 1. Determine the replacement cost of the golfing improvements as provided in NAC 361A-410; 2. Softract from the amount determined pursuant to subsection 1 an amount for the depreciation of the golfing improvements, calculated at 1.5 percent of the amount determined pursuant to subsection 1 for each year of the adjusted stand age of the golfing improvements, partial good the golfing improvements and good the golfing improvements and good the golfing improvements and an Amount of Storage and Amount of Storag	
39	61A.410	Golfing improvements Obtemination of replacement cost.	1. For the purposes of subsection 1 of NAC 361, A000, a county assessor shall determine the replacement cost of the golfing improvements for a golf course in accordance with the provisions of this section. 2. Except as developers provided in subsection 3, the class of agif course must be assigned from tumber of points which is most nearly opad to the amount calculated by: (a) April course must be assigned the number of points which is most nearly opad to the amount calculated by: (b) If the slope rating of a golf course, as designated by the United States Golf Association, exceeds 9, the golf course must be assigned the number of points which is equal to the amount calculated by substracting 34 from that daye early and artialphyling the remainder by 5. (c) If the total yardage of a golf course exceeds 5,000 paths, a determined from each hole, the golf course must be assigned the number of points which is most nearly equal to the amount calculated by substracting 300 from the total yardage of a golf course exceeds 5,000 paths, a determined by the course must be assigned the number of points which is most nearly equal to the amount calculated by substracting 300 from the provider of the providers of the prov	
40			3. If any information necessary to determine the class of a golf course persuant to subsection 2 is unavailable, a courty assessor shall use in local to determine the class of the golf course. 4. A county assessor shall using a cost to perfect to a golf course which, except as otherwise provided in the subsection, must be within the cost range per hole for the class of the golf course, as specified in the recreational facilities section for golf course in Marshall and Swift. The courty assessor may assign a cost per hole which exceeds the maximum amount of that cost range only by: (3) A maximum amount of 5 percent, a superposit, as case cost for any excessive ganging required for the golf course land; and (b) The appropriate reversational facilities multiplier and local cost multiplier, as specified in Marshall and Swift. (b) Adding the amount of any additional unit costs for bridges, man-made water features and special drainage requirements, as specified in Marshall and Swift, to the amount of any additional unit costs for bridges, man-made water features and special drainage requirements, as specified in Marshall and Swift, to the amount of pursuant to paragraph (a).	
41		Golfing improvements: Calculation of factor for obsolescence.	For the purposes of subsection 3 of NAC 361A.4803, accumity assessor shall: 1. Determine the number of rounds of girl played on any file conce during the 12-month period ending on hose 30 immediately preceding the date of valuation; 2. Determine the number of rounds of girl played on any file course during the busiest month of that period; 3. Multiply the number determined pursuant to associate 20 ½; 4. Divide the number determined pursuant to subsection 1 by the number determined pursuant to subsection 3; and 5. Apply the figure determined pursuant to subsection 4 as the factor for the obsolescence of the guilfing improvements.	
42	61A.430	Determination of taxable value of real property used as golf course and related improvements and personal property.	A county assessor shall: 1. Except as oftenine the taxable value for open-space use of real property used as a galf course by adding the amounts determined pursuant to subsection 3 of NAC 361A.390 and subsection 3 of NAC 361A.490 and subsection 3 of NAC 361A.490 and subsection 3 of NAC 361A.400	
43	61A.440	Calculation of deferred tax due when property is converted to higher use.	Accounty asserts dail. 1. Except as otherwise provided in subsection 3: (a) Determine the tanable value for open-space use of real property used as a golf course by adding the amounts determined pursuant to subsection 3 of NAC 361A.390 and subsection 3 of NAC 361A.400; (b) Determine the tanable value for approaches used for connection with that golf course in the same manner as the county assessor would determine the value of similar improvements that are not used in connections with a golf course; and (c) Determine the tanable value for any personal property used in connection with that golf course in the same manner as the county assessor would determine the value of similar property that in not used in connections with a golf course; 2. Add the annuals determined pursuant to subsection 1; and 2. Add the annuals determined pursuant to subsection 1; and 2. Add the annuals determined pursuant to subsection 1; and 3. Add the annuals determined pursuant to subsection 4; and 1	
		End		

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

No.	NAC Citation		Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1 2	362.001	GENERAL PROVISIONS Definitions.	As used in this charter, unless the context otherwise requires, the words and terms defined in NAC 362,005 to 362,008, inclusive, have the meanines ascribed to them in those sections.	
3	362.005	"Department" defined.	As used in this chapter, thinks the Content outer whe requires, the works and retino defined in FAC. 502.000 to 502.000, inclusive, have the meanings active to them in those sections. "Department" means the Department of Taxation.	
4	362.006		1. Except as otherwise provided in subsection 2, "developmental work" means any activities performed on the property of a mine which outline the location of the mineral reserves of the miner of production, including, without limitation, drilling, neck work and the construction of support systems to increase the mineral reserves of the mine. 2. The term does not include any mineral exploration.	
5	362.007	"Mineral exploration" defined.	"Mineral exploration" means any activities relating to the search for mineral reserves which do not occur during the development or production stages of a mine, including drilling, sampling, assaying, metallurgical testing, engineering studies, studies of economic feasibility and procedures to obtain appropriate permits.	
6	362.008	"Mineral reserves" defined.	Mineral reserves" means the portion of a measured or indicated mineral resource that has been analytically determined to justify mining, taking into account, at the time of that determination, any mining, menallargical, marketing, legal, environmental, social, economic and other conditions which apply to that determination.	
7		PROCEEDS OF MINERALS - General Provisions		
8	362.010	Determination of gross value of minoral products.	1. For the purposes of anexament and texturies of the set proceeds of mineral products in the provisions of this collection and the purposes of the proceeds of mineral products must be destrumed in accordance with the provisions of this collection. 2 In the provision of this collection are a mineral products and the provision of this content and the product of an amount product of the product	
9			All royalties received by a lessor must be reported separately from other receipts.	
10	362.030	Annual attement of gross yield and chimed net proceeds: Form and contents.	1. All information in the statements which is required by NRS 362.110 to be filed must be submitted on forms supplied by the Department or in a manner which is acceptable to the Department. (a) Lacsohold improvements and buildings. (b) Committee of the supplied of the Department	
11	362.035	Deductions Interpretation of certain statutory terms. [Efficience drough December 31, 2015.]	For the purposes of: 1. Paragraph (s) of subsection 3 of NRS 362, 120, the Nevoda Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362,006. 2. Paragraph (s) of subsection 7 of NRS 362, 120, the Nevoda Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362,006. 2. Paragraph (s) of subsection 7 of NRS 362, 120, the Nevoda Tax Commission will interpret the term "developmental through the production of the NRS 362, 120, the NRS 362, the NRS 362, 120, the NRS 362, the NRS 36	
12	362.035	Debesiuse, Interpretation of certain automoty terms [Effective January 1, 2016.]	For the purposes of 1. Pragraph (s) of subsection 3 of NRS 362.120, the Nesula Tax Commission will interpret the term "developmental work" to have the meaning ascribed to it in NAC 362.006. 2. Pragraph (s) of subsection 7 of NRS 362.120, the Nesula Tax Commission will interpret the term "cons of severing the employment of any employees" to: (1) May wages, sulary or production become cannot by an employee before the date of termination of his to temployment, and (2) Exclusive produces interpret to the second by an employee before the date of termination of his or her employment, and (3) Except as effective provided in purpose (i.e. inclusive, whose limitation, the costs of any: (1) Additional payments based on length of service; (2) Calch homes: (3) Modical insurance, detail insurance and life insurance; (3) Prayments made in less of a required period of notice; (4) Modical insurance, detail insurance and life insurance; (5) Psyments made in less of a required period of notice; (6) Sepsitated financial insurance paid permants to an agreement absolving the employer from any further liability to an employee; (6) Modical insurance in exception of employments and the contractions of pully-monts. 3. Paragraph (1) of subsection 7 of NRS 362.120, the Newala Tax Commission will interpret the term "mineral exploration" to have the meaning scribed to it in NAC 362.007.	
13	362.040	Deductions: Depreciation of capitalized costs.	1. Late obtaining recurrents and buildings must be depreciated over a 25 year period ning the attight disc method. 2. Find at medium, and exponents of the optional toward 250 year period ning the matghes method. 3. Mobile mechany and exponents must be depreciated over a 10-year period ning the matghes method. 4. Automobiles and light service whether must be depreciated over a 25-year period ning the straight-line method. 5. An integrated processing assembly must be depreciated over a 25-year period ning the straight-line method. 5. The straight of the straight are mitted. 6. The straight are mitted. 6. The straight are mitted on the straight are mitted on the straight are mitted on the straight are mitted. 6. The straight are mitted on the straight are mitted on the straight are mitted. 6. The straight are mitted on the straight are mitted. 6. The straight are mitted on the straight are mitted. 7. A mining operator may petition the Vectod Tax Commission for reconsideration of t	
14	362.050	Deductions Operating costs. [Effective through December 31, 2015.]	In comparing the const commental is subsection 3 of 1928 36.2 To, the fall-wine greedle time are described recept at limited by subsection 2 of this section and subsection 6 of NRS 362.120; (a) The cost of contracting for all or part of the mine's operation, if the contracting the contracting contracting the contract	
15			2. In comparing the conte cammental is subsection 3 of NRS 362.120, the following specific items are not deductable: (a) Cont or expenses which are capitalized: (b) Gifts, grants and denations; (c) Cont of pulse relations and influencing or secking to influence governmental activities; (c) Cont of pulse relations and influencing or secking to influence governmental activities; (c) Cont of pulse relations and influencing or secking to influence governmental activities; (d) Cont pulse pulse relations and influencing or secking to influence governmental activities; (d) Apritax that in appeared of a mine is required to pay to the Ferdinal Covernment, this State or any other state, or a political subdivision thereof; (d) Conts associated with provising health clabs for employees; (g) Conts insured for perceptlyerinar activities, backing, without the limitation, crimbronement for expenses for moving and relocation; (g) Conts insured for perceptlyerinar activities, backing, without limitation, crimbronement for expenses for moving and relocation; (g) Conts insured for preceptly remains activities, backing without limitation, crimbronement for expenses for moving and relocation; (g) Conts insured for perceptlyerinar activities, backing without limitation, crimbronement for expenses for moving and relocation; (g) Conts insured the provising day care facilities for the châldren of employee; (g) Conts insured by the provising day care facilities for the châldren of employee; (g) Eccess policies of general liability insurance; (g) Eccess p	

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

Part					
kur		362.050	Deductions: Operating costs. [Effective January 1, 2016.]	 In computing the costs enumerated in subsection 3 of NRS 362.120, the following specific items are deductible except as limited by subsection 2 of this section and subsection 6 of NRS 362.120: (a) The cost of renting equipment, if the amount paid as rental is commercially reasonable in the circumstances; 	
La Parl Comment of the Comment of th				contracted for was provided or performed directly by the operator of the mine:	
Part				(1) The cost is commercially reasonable in the circumstances; and	
The continue of the continue o				(2) The cost is separately stated in a manner consistent with good accounting practices; (d) The reasonable cost of management provided to a joint venture by a member, if the fees relate directly to the operation of the mine; (1) The reasonable cost of management provided to a joint venture by a member, if the fees relate directly to the operation of the mine;	
Part				(f) The cost of transportation services between points of origin and destination within this State provided by a third party or the owner of the mine for employees to get to and from a point of extraction or	
Part	16			Transportation Authority: and	
Part				administrative costs of qualified pension and retirement plans, 401k and similar deferred benefit plans, Medicare contributions, social security payments, state and federal unemployment compensation	
Part				of Business and Industry or their successor organizations.	
Part				(a) Cost or expenses which are capitalized;	
Part				(c) Costs of public relations and influencing or seeking to influence governmental activities; (d) Costs of public relations and influencing or seeking to influence governmental activities; (d) Costs of abuseomental work related to one bodies outside the evocarable area described in the plan for the mine filed with the Division of Minerals of the Commission on Mineral Resources pursuant to	
Part				NRS 519A.210;	
Part					
Part					
The content of the co				(g) Costs accuracy for percuposyment accuracy, automatic production and paragraph (g) of subsection 3 of NRS 362.120, costs associated with union trust funds; (h) Except as otherwise provided in paragraph (g) of subsection 1 of this section and paragraph (g) of subsection 3 of NRS 362.120, costs associated with union trust funds; (c) Costs accuracy with providing the paragraph (g) of subsection 3 of NRS 362.120, costs associated with union trust funds;	
Part				(i) General liability insurance:	
Part	17			(I) Fire insurance on any machinery, equipment, apparatus, works, plants or facilities; and	
				 The taxes described in paragraph (e) of subsection 2 of this section and paragraph (g) of subsection 7 of NRS 362.120 do not include any contributions or payments described in paragraph (h) of subsection 3 of NRS 362.120. 	
Part Company				4. If a cost is partially deductible and partially nondeductible, the deductible portion must be allowed. In determining the portion of such costs which is allowable as a deduction, a reasonable allocation must be made based upon available information. For the purposes of paragraph (b) of subsection 1, there is a rebuttable presumption that not less than 20 percent of the cost of contracting for all or part of a mine's	
in the control of the				operations is attributable to the cost of services and activities that would not be deductible if provided or performed directly by the operator of the mine.	
in the control of the		362.060	Deductions: Electric power.	The installation of power and light lines is a capital charge, while the upkeep and purchase costs of electric power are operating costs.	
se de la company	18			тивно всем в ротом м ротом меронались или имялися исуминисто, ше ирвесер из ше ротом разле must be written out, and me distribution of the power is an operating cost. New engines, bodiers and similar equipment are chargeable to a capital account.	
Mary Section Mary Section		362.070		The actual cost of transporting the product of the mine to the place of reduction, refining and sale, is affected directly by both demurrage charged and dispatch earned credits. These charges and credits become a	
set of the second of the control of	19		transportation costs.	part of the cost of loading and unloading ore. Additional assessments for demurrage penalties incurred for any cause increases the cost of loading and transportation; dispatch earned credit paid for efficiency in loading or unloading vessels or other transport equipment directly reduces the cost of transportation. The actual cost of loading is the gross cost less any dispatch earned credits plus any demurrage.	
set of the second of the control of		362.083	Date of propert of material accident	1. An annual statement which is required to be filed pursuant to NPS 367 110 and which is transmitted through the I hided States per 3 feet the december of the best and the day.	
La Service Ser		./02.081	Commission.	cancellation mark stamped on the envelope containing it, or on the date it was mailed if proof satisfactory to the Commission establishes that the document or remittance was timely deposited in the United States mail, postuse repeal, and properly addressed to the Commission.	
Part				A receipt for material sent by certified or registered mail, if different than the post office cancellation mark, will prevail if the date on the receipt is earlier than the cancellation date.	
Part	20			office cancellation date.	
Company Comp				evidence of timely mailing, will accept the evidence and deem the return or payment timely. 5. Under no circumstances will:	
Part				(b) Statements by the taxpayer or the taxpayer's employees,	
Section of the property of the composition of the	L			be considered sufficient to refute the post office cancellation date as the date of mailing.	
Accordance of Control of Contro		362.083	claimed net proceeds: Failure to	require the taxpayer to resubmit the annual statement with all applicable information, documentation, reports and statements within 10 days after receiving notice from the Department. If all applicable information,	
March Control Contro	21		include all applicable information, documentation, reports and	documentation, reports and statements are not included with the statement upon the resubmission of the statement, the Department may consider the taxpayer to have failed to file the statement.	
Section 19 Sec			statements.		
Section 19 Sec		362.085	Annual statement of gross yield and	If a taxpayer fails to file the statement required by NRS 362.110, the Department shall impose a penalty pursuant to NRS 362.230 in the following amounts:	
For the proposed process of the State o			failure to file.	For net proceeds or royalties greater than \$5,000 but not exceeding \$10,000, the penalty is \$500.	
According to the process of process of the proces	22			 For net proceeds or royalties greater than \$50,000 but not exceeding \$100,000, the penalty is \$2,500. 	
Second Company of Parks Second Company o					
Story of anomat of an processor of the Control of Story of Anomat of an processor of the Control of Story of Anomat of the Control of Story of Anomatics of Anomati	22	362.087	claimed net proceeds: Penalty for	which establishes that the statement was properly filed. If the Department subsequently determines the annual statement was filed properly, the Department shall waive the penalty for the failure to file a statement.	
Second State Complete Comple	23		landre to me.	жика в шросец развани и тугс. 302.003.	
Section Decision		362.090		1. The Department shall report to the State Controller pursuant to NRS 362.170 on or before May 25 the amount of any net proceeds of minerals taxes plus pro rata penalties and interest collected for distribution to each country.	
Section Continue	24			 The Department shall distribute penalties and interest pursuant to NRS 362.170 in the same manner and percentage as computed for the net proceeds of minerals tax for each county. 	
Scheller (1997) 2			Deductions for Reclamation		
Solid State of a many affined. 1. The requirement general and the first and the first in the fi	25				
1. The recognition, transverse and substitutions for the circles are less when the completion of the circles are less and	26	362.200	Definitions.	As used in NAC 362,200 to 362,310, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362,210 to 362,290, inclusive, have the meanings ascribed to them in those sections.	
2.		362.210	"Closure of a mine" defined.	"Closure of a mine" means the time at which:	
processor we remove any metabol and only form on yours of the disk have been commissioned of chance for extract from one contraction of a public or disk and the public confidence of the public con				2. Any excess chemical solutions have been eliminated from the site of the mine, to the extent practicable:	
School S	27			processes to remove any metals or acidity from any waters of the mine which have been contaminated to cleanse the waters from such contamination; and	
personal formers, and which air Martinetia in reclamating plan in algorithms of a fine stand of a former with the air and the fine of the fine and and formers which cannot make plan in the content of a facility in any of the fine and and any of the fine any of the fine and any of the fine any of the fine and any					
No. 270 Perlumeius plair defined. The Distance of Engineering Conference of the closure of a status.		362.250	"Reclamation" defined.	pursuant thereto, and which are identified in a reclamation plan to shape, stabilize, revegetate or otherwise treat the land in order to return it to a safe, stable condition consistent with the establishment of a	
1. The Delinion of Environmental Processor of the State Department of Conservation and Natural Recourse paramets to chapter 519 of NNS for a mining operation or developmental work which is comboned on lead administered by a fideral segment of a conservation of the Department of the Environment of Conservation of the State of Conservation of Conser	28			productive postmining use of the land and the abandonment of a facility in a manner which ensures the public safety, as well as the encouragement of techniques which minimize the adverse visual effects. The term does not include any action performed after the closure of a mine.	
1. The Delinion of Environmental Processor of the State Department of Conservation and Natural Recourse paramets to chapter 519 of NNS for a mining operation or developmental work which is comboned on lead administered by a fideral segment of a conservation of the Department of the Environment of Conservation of the State of Conservation of Conser		362 270	"Reclamation plan" defined	"Reclamation plan" means a plan for reclamation and any amendments or modifications thereto, which is necessard by:	
20 2. The Bureau of Land Management of the Department of the Department of the CPA part 1000 for a maining operation of developmental work which is conducted on land administered by a fiderial page 52 of 10 pages as dut to recitation the land distributed by a mining operation of evelopmental work of 10 pages and the processing of the particular of 10 pages and the land distributed by a mining operation of evelopmental work which is administerably similar to the requirements for a permit set forth in chapter 510 of NISS and any regulations adopted particular victorism from the calcular year for which the statement required by NISS 502.110 is filled. 30 S2200 Tappager difficient. 31 Septiming period" defined. 41 Tappager" means a genom who is required by the Department on page 3 as on the net proceeds of any manager particular of the State pursuant to chapter 302 of NISS. 33 Geothermal Recourses 34 S2200 Tappager difficient. 35 Assert the State of		.02.270	pand Octilled.	1. The Division of Environmental Protection of the State Department of Conservation and Natural Resources pursuant to chapter 519A of NRS for a mining operation or developmental work which is conducted on land administered by this State:	
S. Ag you're ratue or federal agency personant to sop state or federal law which: (a) Improve a personal services and support or developmental rest, the content of the requirements for a permit ser firsh is chapter? \$199. of NRS and my regulations adopted personal rest, which is a absorably similar to the requirements for a permit ser firsh is chapter? \$199. of NRS and my regulations adopted personal rest, which is a absorably similar to the requirements for a permit ser firsh is chapter? \$199. of NRS and my regulations adopted personal rest, which is a absorably similar to the requirements for a permit ser firsh is chapter? \$199. of NRS and my regulations adopted personal rest, which is a absorably similar to the requirements for a permit ser firsh is chapter? \$199. of NRS and my regulations adopted personal rest, which is a absorable personal rest, which is a substantially similar to the requirements of a permit ser firsh is chapter? \$199. of NRS and my regulations adopted personal rest, which is a substantially similar to the requirements of the requirements of the personal rest, and the	20			2. The Bureau of Land Management of the Department of the Interior pursuant to 43 C.F.R. Part 3800 for a mining operation or developmental work which is conducted on land administered by a federal agency; or	
(b) Requires a permit to engage in a mining operation or developmental work which is substantially unifor to the requirements for a permit set forth is chapter 519A of NRS and any regulations adopted permit members. 20, 200 Reporting period' defined. Reporting period' means the closelar year for which the statement required by NRS 502.110 is filled. 20, 200 Tapopyor' defined. Tapopyor' means a person who is required by the Department to pay a tax on the net proceeds of any mineral extracted in this State permant to chapter 302 of NRS 502.100 for any meany paid during the reporting period for reclamation performed by the tapopyor. 20, 20, 20, 20, 20, 20, 20, 20, 20, 20,	29			 Any other state or federal agency pursuant to any state or federal law which: (a) Imposes a duty to reclaim the land disturbed by a mining operation or developmental work; or 	
131 Sci. 250 Tapper' defined. Tapper' defined. Tapper' mean a person who is required by the Department to pay a tax on the set proceeds of any mineral extracted in this State pursuant to chapter 362 of NBS. 252 Sci. 250 Above the description, Effective James a person who is required by the Department to pay a tax on the set proceeds of any mineral extracted in this State pursuant to chapter 562 of NBS. 253 Sci. 250 Above the description, Effective James a person who is required by the Department of the payment of the reporting period for reclamation performed by the taxpayer. 254 Sci. 250 Definition. 255 As used in NAC 562-350 to Sci. 250, inclusive, sules the context otherwise requires, the words and terms defined in NAC 562-352 to 562.366, inclusive, have the meaning sucribed to them in those sections. 256 Sci. 251 Sci. 256 Part' defined. 257 Sci. 256 Part' defined. 258 Sci. 256 Part' defined. 258 Sci. 256 Part' defined. 259 Sci. 256 Part' defined. 250 Sci. 256 Part' defined.				(b) Requires a permit to engage in a mining operation or developmental work which is substantially similar to the requirements for a permit set forth in chapter 519A of NRS and any regulations adopted	
20,2310 Allowable deduction, [Effective James v, Life] Attrapper may claim a deduction pursuant to paragraph (i) of subsection 3 of NES 20,210 for any money paid during the reporting period for reclamation performed by the taxpayor.	30	362.280	"Reporting period" defined.	"Reporting period" means the calendar year for which the statement required by NRS 362,110 is filed.	
22 23 Movemble delections (Effective Jumps 1, 2016.] Jumps 1, 2016. Jumps 1, 2016	31	362.290	"Taxpayer" defined.	"Taxpayer" means a person who is required by the Department to pay a tax on the net proceeds of any mineral extracted in this State pursuant to chapter 362 of NRS.	
Geothermal Resources As used in NAC 362-350 to 362.370, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362-352 to 362.366, inclusive, have the meaning sacribed to them in those sections. As used in NAC 362-350 to 362.370, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362-352 to 362.366, inclusive, have the meaning sacribed to them in those sections. This immans the area of operations from which a geothermal resource is extracted and transported before any further beneficiation of the geothermal resource occurs. Mining function' defined. This immans any activity relating to the extraction of a geothermal resource, including, but not limited to, any drilling, pumping, reinjection, readwork or transportation of the geothermal resource, it is activity occurs before any further processing of the goodhermal resource, including, without limitation, a plant for generating power. Processing defined. The term includes, without limitation can be possible of the production of the production stream of a geothermal resource occurs, including, without limitation, a plant for generating power. 1. Changes the physical or chemical characteristics of the production stream of a geothermal resource occurs in archivage of protections of the production stream. — The term includes, without limitation, any beneficiation, compression, fashing, sequention or subburiation that occurs when the plant, other than any reinjection, regulation of wellbead pressure, changing of protections of the production stream. — The term includes, without limitation, any beneficiation, compression, fashing, sequention or subburiation than occurs and the plant, other than any reinjection, regulation of wellbead pressure, changing of protections of the production stream. — The term includes, without limitation, any beneficiation, compression, fashing, sequention or subburiation than occurs and the production of the production stream. — The term includes, without limitatio		362.310		A taxpayer may claim a deduction pursuant to paragraph (I) of subsection 3 of NRS 362.120 for any money paid during the reporting period for reclamation performed by the taxpayer.	
Mode Section					
Section Florid and processing defined. Florid and processing of the gendermal resource is extracted and transported before any further beneficiation of the gendermal resource occurs.	33	242.27		L. HARVA NO. AGAMO.	
10.2.54 Mining function* defined.	34	362.350	Definitions.	As used in NAC. 502.520 to 302.570, inclusive, unless the context otherwise requires, the words and terms defined in NAC 362.352 to 362.366, inclusive, have the meanings ascribed to them in those sections.	
the activity occurs before any further processing of the goothermal resource. 137 M2.364 "Plant" defined. 148 "Processing" defined. 159 "Processing" defined. 150 "Processing" means any activity at which the processing of a goothermal resource, see closely. 150 "Processing" defined. 150 "Processing" means any activity that occurs beyond the initial of a plant that the plant defined in the process of the goodhean stream. 150 "The term includes, whole limitation, any beneficiation, compression, flashing, reparation or admitted part of the plant, then the plant, their than any reigniction, regulation of wellbead pressure, changing of pressures or the report of the goodhean stream. 150 "The term includes, whole limitation, any beneficiation, compression, flashing, reparation or admitted part of the plant, their than any reigniction, regulation of wellbead pressure, changing of pressures or temperatures in a resource of any other compression that occurs distingtion that occurs whole the plant, their than any reigniction, regulation of wellbead pressure, changing of pressures or defined. 150 "The centering allowance" defined. 150 "The centering allowance" defined. 150 "Repowering" defin	35	362.352	"Field" defined.	"Field" means the area of operations from which a geothermal resource is extracted and transported before any further beneficiation of the geothermal resource occurs.	
20		362.354	"Mining function" defined.		
52.358 Processing "defined. Processing allowance" defined. Processing allowance" means any oca associated with convertient for the product of the production of the goodermal resource within the plant, other than any resipiction, regulation of wellbead pressure, changing of pressures or temperatures is a reservoir or any other compression fall to convend unity the production of the goodermal resource. Processing allowance" means any oca associated with converting a geothermal resource is many period, the product. The term includes, without limitation, any cost associated with an activity occurring after the completion of all mining functions but before the processing droute is transported to a market for the product. Processing allowance" means any oca associated with converting a geothermal resource is any electricity, bear or other by-product. The term includes, without limitation, any cost associated with an activity occurring after the completion of all mining functions but before the processing of the product. Repowering" defined. Repowering "defined. Repowering" means a boar of the completion of the increase or may increase the efficiency of the processing of the goodermal resource. Repowering means a boar fact transaction conducted at mass length involving a goodermal resource at the welfact. Repowering means a boar fact transaction conducted at arms length involving a goodermal resource or the welfact. Repowering means a boar fact transaction conducted at arms length involving a goodermal resource or the welfact. Repowering means a boar fact the means any cost incorrect for the moments of a godermal resou	36				
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2. Enhances the markstability of the productions stream or the value of any separate component for the production stream. — The term includes, whosh intuition, any potentications, one productions, one productions, or which the plant, other than any reinjection, regulation of willbead pressure, changing of pressures or temperatures in a reservoir or any other compression that occurs during the production of the goodermal resource. 39		362.358	"Processing" defined.	"Processing" means any activity that occurs beyond the inlet of a plant that: 1. Changes the physical or chemical characteristics of the production stream of a geothermal resource; or	
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99 cocurring after the completion of all mining functions but before the processed product is transported to a market for the product. 10				pressures or temperatures in a reservoir or any other compression that occurs during the production of the geothermal resource.	
\$62.362 "Repowering" defined. "Expowering" means to: 1. Remove any inefficient, obsolve or aging equipment that is used in the production stream of a geothermal resource; and 2. Replace that equipment with any new technology or equipment that increases or may increase the efficiency of the processing of the geothermal resource. 41 \$62.364 "Transaction" defined. "Transaction" means a boan file transaction conducted at arms length involving a geothermal resource at the wellhead. \$62.365 "Transportation allowance" defined. "Transportation allowance" means any cost incurred for the movement of a geothermal resource to any electricity, best or other by-product, if the movement of the geothermal resource is	39	362.360	"Processing allowance" defined.	"Processing allowance" means any cost associated with converting a geothermal resource into any electricity, heat or other by-product. The term includes, without limitation, any cost associated with an activity occurring after the completion of all mining functions but before the processed product is transported to a market for the product.	
1. Remove any inefficient, obsolve or aging equipment that is used in the production stream of a goodnermal resource; and 2. Replace that equipment with any new technology or equipment that is used in the production stream of a goodnermal resource. 4.1 362.364 "Transaction" defined. "Transaction" means a boas fide transaction conducted at arms length involving a goodnermal resource at the welthead. 5.2.366 "Transportation allowance" defined. "Transaction" means any cost incurred for the movement of a goodnermal resource to any electricity, best or other by-product, if the movement of the goodnermal resource is	H	362.362	"Repowering" defined.	"Repowering" means to:	
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362.36 "Transportation allowance" defined. "Transportation allowance" means any cost incurred for the movement of a geothermal resource that is converted to any electricity, least or other by-product, if the movement of the geothermal resource is	41	362.364	"Transaction" defined.		
extracted by the operator and occurs after the geothermal resource is processed.		362.366	"Transportation allowance" defined.	"Transportation allowance" means any cost incurred for the movement of a geothermal resource that is converted to any electricity, heat or other by-product, if the movement of the geothermal resource is	
	42			реголивем by the operator's and occurs after the geometrian resource is processed.	

CHAPTER 362 - TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS GENERAL PROVISIONS

	362.368	Determination of gross yield.	1. To assess and tax the net proceeds of an operating facility which extracts geothermal resources, the gross yield of the geothermal resources must be determined pursuant to this section.	
			If the transaction involves the direct, arms-length sale of the geothermal resource, the gross yield of the geothermal resource equals the proceeds of the sale of the geothermal resource.	
			3. If the transaction involves the indirect sale of the geothermal resource, the gross yield of the geothermal resource is the total revenue received from the sale of any electricity, heat or other by-product of the ecothermal resource that is arrested unon by the notifies to the sale, less any processing allowance or transportation allowance. If the selfiem or trice includes any costs for processive or transportation, the reson	
			geomerman resource man is agreed upon by the parties to the sake, less any processing anowance or transportation anowance in sesting price as mades any costs for processing or transportation, the person extracting the evoluteman lessource shall report those costs on a form reservished by the Department. The personnent shall consider those costs in determining the gross yield of the geothermal resource.	
			extracting the geomerinal resource small report mose costs on a form prescence on you be Department. The Department small consider it may be small report to geomerinal resource small report mose costs on a form prescence only the Department is a consider it mose costs in other manual report mose geomerinal resource. 4. In the case of an indirect sale of a newthermal resource that is used to produce electricity all energy, capacity and other payments received, if any, must be included in the gross vised of the acothermal resource.	
			** In the case of an antifect safe of a geometrian resource than 8 used to produce electricity, an energy, capacity and other payments received, a any, must be included in the good syncal of the geometrian resource.	
			5. If the costs associated with the processing allowance or transportation allowance are included in a bona fide arms-length contract, the costs shall be deemed to be an appropriate deduction from the selling	
			price. Such costs may include the negotiated costs for the operation, maintenance and replacement of the plant which are paid by the operator of the field, reduced by any negotiated costs for the operation,	
			maintenance and replacement of the field which are paid by the operator of the plant. The negotiated costs must be set forth in a written contract or other document specified by the Department and may include.	
			but are not limited to:	
			(a) A negotiated sharing by percentage of the operating and maintenance costs of the field and the plant; or	
			(b) A negotiated agreement that the operator of the field will pay for necessary improvement to the plant.	
43			If the costs associated with the processing allowance or transportation allowance are not included in a bona fide arms-length contract, the Department must consider the following:	
			(a) The annual total cost of operating and maintaining the plant, transmission line and any other facility or equipment used to transport the geothermal product after all mining functions and processing are comotlete, including, but not limited to, any reasonable and orundent costs incurred for direct waves. benefits, worker's benefits or make its description.	
			compete, including, out not amuted to, any reasonatine and prusent costs incurred not direct wages, before the compensation, supplies, materials and emarges for overnead, general insuring insurance innurred because of the plant and transmission line and costs for obtaining and maintaining any permit for a sice, permit relating to air quality or any other permit or license required to operate the plant or	
			incurred rectains of the plant and antennession line and costs for containing and manifesting any perium for a sace, perium retaining on an quanty of any others perium of a terrate equation to the reservation allowance for a transmission line is allowed only in direct proportion to the relationship of the field operator's investment to the total cost of the transmission line.	
			(b) The depreciation of the capital investment in the plant and transmission line using the straight-line method over the useful life of the asset established in accordance with the Personal Property Manual.	
1			(c) Any charges for wheeling electricity or for loss of power in the transmission line.	
1			(d) Amortization of each long-term contract to purchase power using the straight-line method over the stated life of the contract. Any amount amortized pursuant to this paragraph must not exceed 60 percent	
1			of the original book value of the plant and transmission line.	
			(e) An allowance for return on the investment in the plant and transmission line, calculated by multiplying the cost of acquiring the plant and transmission line, as recorded in the books and records of the	
			operator, by the overall rate of return on capital. The overall rate of return on capital must be based on the appropriate electric industry cost of capital study conducted by the Department pursuant to NAC	
			361.408 and 361.425. CONT.	
			CONT	
			7. For the purpose of paragraph (e) of subsection 6:	
			(a) If an agreement for the purchase of power is in effect, the Department may grant an allowance for a return on the investment for a period that is equal to the remaining term of the agreement or 15 years,	
			whichever is less. If such an agreement is not in effect, the Department may grant the allowance for a period that is equal to the remaining useful life of the plant and transmission line or 15 years, whichever is	
			less.	
			(b) If the plant or transmission line is repowered or a reinvestment in the plant or transmission line occurs, the taxpayer may apply to the Department for an extension of the allowance specified in paragraph	
			(a). The Department may grant an extension pursuant to this paragraph for a period that is equal to the remaining life of the assets purchased for the repowering or reinvestment or 15 years, whichever is less. The remaining life of those assets that reasonably reflect the useful life of of those assets that Property Manual Property Manual Property Alarman.	
44			remaining life of those assets must reasonably reflect the useful life of those assets established in accordance with the Personal Property Manual. (c) To calculate the allowance specified in paragraph (a), the Department may require the taxpayer to submit information specified by the Department, including, without limitation:	
			(c) To culculate the abovaince specified in paragraph (a), the report the paragraph (b) are reported in the appayer of the paragraph (b) are reported in the appayer of the paragraph (c) are appay	
1			(2) A statement setting forth the established life of the assets our chased; or	
1			(3) An audit of the books and records of the taxpayer.	
			(d) If the Department grants an extension pursuant to paragraph (b), the amount of the return on the investment must not exceed the amount of the recapitalization or repowering of the plant or transmission	
			line.	
			 As used in this section, "Personal Property Manual" has the meaning ascribed to it in NAC 361.1361. 	
1	362.370	Calculation of net proceeds.	The net proceeds of a geothermal resource must be calculated using the gross yield of the geothermal resource, as determined pursuant to NRS 362.120 and NAC 362.368, less the amount of any deduction that is	
45			available pursuant to NRS 362.120 and this chapter.	
46		PATENTED MINES		
40				
1	362.410	Assessment; removal from secured	 A patented mine which is used for a purpose related to mining or agriculture must be assessed: 	
1		roll for miscellaneous property.	 (a) At 35 percent of the taxable value of a site of comparable size and similar terrain and location which is used for purposes other than mining; or (b) At \$500. 	
1			(b) At \$500,	
47			wninciever is greater. 2. Any portion of a patented mine which is used for a purpose unrelated to mining or agriculture and taxed as other property is taxed must be removed from the secured roll of miscellaneous property and	
*/			added to the secured roll of real property.	
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		End		

CHAPTER 363A - TAXES ON FINANCIAL INSTITUTIONS

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	363A.010	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 363A.020 to 363A.110, inclusive, have the meanings ascribed to them in those sections.	
3	363A.020 363A.030	"Commission" defined. "Department" defined.	"Commission" means the Nevada Tax Commission. "Department" means the Department of Taxation.	
5	363A.040	"Division" defined.	"Division" means the Employment Security Division of the Department of Employment, Training and Rehabilitation.	
6	363A.050	"Employer" defined.	"Employer" has the meaning ascribed to it in NRS 363A.030.	
7 8	363A.060 363A.070	"Health care deduction" defined. "Indian Tribe" defined.	"Health care deduction" means the deduction allowed by NRS 363A.135. "Indian tribe" has the meaning ascribed to it in NRS 363A.030.	
9	363A.090	"Nonprofit Organization" defined.	mount troe has the meaning ascribed to it in NRS 363A.030. "Nonprofit organization" has the meaning ascribed to it in NRS 363A.030.	
10	363A.100	"Political Subdivision" defined.	"Political subdivision" has the meaning ascribed to it in NRS 363A.030.	
11	363A.110	"Self-insured employer" defined. ADMINISTRATION	"Self-insured employer" means an employer that provides a program of self-insurance for its employees.	
12	363A.330	Maintenance and availability of records	Each employer shall maintain and, upon the request of the Department, provide to the Department:	
		of employer.	Copies of any reports filed with or submitted to the Division by the employer. Copies of any records required to be maintained by the employer pursuant to NAC 612.020.	
			 If the employer claims the health care deduction: (a) Records describing the nature and amount of any contributions for health insurance or an employee benefit plan made by any employees of the employer. 	
13			(b) Proof of any payments for health insurance or a health benefit plan made by the employer. (c) A copy of any policy, agreement or other document describing. (1) Any health benefit for which the health care deduction is claimed, including, without limitation, the cost of the benefit; and	
			(2) The number of employees covered under the applicable health insurance or health benefit plan. (d) Such records as are required to explain and verify any apportionment of payments between the employer and any of its employees for any pertinent health insurance or health benefit plan.	
			Any other records reasonably requested by the Department if: (a) The records are available to the employer, and	
			(b) The disclosure of the records is not prohibited pursuant to NRS 49.225, 449.720, 683A.0873 or 689B.280, or any other state or federal law regarding the confidentiality of the records.	
14		IMPOSITION AND COLLECTION - Excise Tax		
1.0		on Banks		
15	363A.350	"Bank" interpreted.	For the purposes of NRS 363A.120, the Commission interprets the term "bank" to exclude a federal land credit association, farm credit bank, agricultural credit association or similar institution organized under the provisions of the Farm Credit Act.	
	363A.360	Amount of tax due for calandar quarter.	1. The entire amount of the excise tax imposed by NRS 363A120 becomes due for all the branch offices in excess of one operated or otherwise maintained by a bank in any county in this State on the first day of a calendar quarter, regardless of whether the bank ceases to operate or otherwise maintain any of those branch offices during that calendar quarter.	
		quarter.	and tay or a carental quarter, regardless or whether mineral contents of the provision of the provisions of NRS 363A.120 for the branch office for that calendar quarter, no excise tax is due pursuant to the provisions of NRS 363A.120 for the branch office for that calendar quarter.	
16			For the purposes of this section: The congression or other resintenance of a branch office shall be deemed to commune on the data the branch office first against to the public.	
			(b) If the first day of a calendar quarter does not occur on a regular banking day for a bank, the bank shall be deemed to operate or otherwise maintain a branch office on that date if the bank: (1) Held the branch office open for business to the public at any time during the immediately preceding 5 regular banking days for the bank; and	
			(2) Holds the branch office open for business to the public at any time during the immediately succeeding 5 regular banking days for the bank. 4. As used in this section, the words and terms defined in NRS 363A.120 have the meanings ascribed to them in that section.	
17		Payroll Tax		
17	363A.380	Registration of employer with	An employer that fails to register with the Division pursuant to NRS 612.535 shall register with the Department for payment of the excise tax imposed by NRS 363A.130.	
18		Department; filing of returns and reports.	2. Each employer shall: (a) File with the Department each quarterly return required by paragraph (a) of subsection 3 of NRS 363A.130, regardless of whether any tax is due from the employer for that quarter, and (b) Provide to the Department, on such forms as the Department prescribes, any reports required by the Department for the administration or enforcement of this chapter or chapter 363A of NRS.	
	363A.400	Exemption of Indian tribes, nonprofit	1. An Indian tribe, a nonprofit organization or a political subdivision is exempt from the provisions of NRS 363A.130, regardless of whether the Indian tribe, nonprofit organization or political	
		organizations and political subdivisions.	subdivision files a written election pursuant to NRS 612.570. 2. Any person who claims to be a nonprofit organization exempt from the provisions of NRS 363A.130 shall, upon the request of the Department:	
19			(a) If the person does not claim to be an exempt religious organization, provide to the Department a letter from the Internal Revenue Service indicating that the person has qualified as a tax-exempt organization pursuant to 26 U.S.C. § 501(c); or	
			(b) If the person claims to be an exempt religious organization, provide to the Department such records as the Department deems necessary to demonstrate that the person meets the criteria to qualify as a religious organization pursuant to 26 U.S.C. § 501(c) and any federal regulations relating thereto.	
	363A.411	Application by employer for	1. An employer may apply to the Department to be designated as a payroll provider by submitting to the Department such forms, application materials and supporting documents as the Department may	
		designation as payroll provider; requirements for designation; revocation or cancellation of	require. 2. The Department shall designate an employer as a payroll provider if the employer demonstrates to the satisfaction of the Department that: (a) The employer is a member of an affiliated group which:	
		designation; commerce tax credit.	(1) Provides for instances of an administration of proper forms of the affiliated group; (2) Pays wages to employees who provide services on behalf of one or more members of the affiliated group; and	
			(3) Reports and pays the tax imposed by NRS 363.A.130 on wages paid to employees who provide services on behalf of one or more members of the affiliated group; and (b) Each member of the affiliated erroup for which a tax credit will be claimed oursant to subsection 4 would have a liability for the tax immosed by NRS 363.A.130 if the nersons who provide services	
20			for that member were treated as employees of that member rather than as employees of the employer. 3. The Department may revoke or cancel the designation of an employer as a payvell provider if the employer no longer qualifies for that designation parament to subsection 2. The revocation or cancellation of the designation of on employer as a payvell provider does not perclade the Department from designating another employer as a payvell provider for the affiliated group if the other employer	
20			qualifies as a payroll provider pursuant to this section.	
			4. In reporting and computing the tax imposed by NRS 363A.130, a payroll provider may subtract from the amount calculated pursuant to subsection 1 of NRS 363A.130 a credit in an amount equal to 50 percent of the sum of the commerce tax paid by the payroll provider and each member of the affiliated group that would have been liable for the tax imposed by NRS 363A.130 if the persons who	
			provide services for that member were treated as employees of that member rather than as employees of the payroll provider. 5. As used in this section: (a) "Affiliated group" means a group of two or more business entities, each of which is controlled by one or more common owners or by one or more members of the group.	
			(b) "Commerce facilities are means the direct or indirect ownenship, control or possession of 50 percent or more of the ownership interest in a business entity. (c) "Controlled by" means the direct or indirect ownenship, control or possession of 50 percent or more of the ownership interest in a business entity.	
	363A.415	Employer ineligible to receive	 (d) "Payroll provider" means an employer who has been designated by the Department as a payroll provider pursuant to subsection 2. If an employer incurs a deficiency in the payment of the commerce tax, the employer is not entitled to the commerce tax credit for the amount of the deficiency until the employer satisfies all or part 	
1		commerce tax credit if deficient in payment of commerce tax; amendment	of the deficiency. The amount of the credit to which the employer is entitled pursuant to this subsection is equal to 50 percent of the amount of the deficiency paid by the employer. 2. Upon partial or full satisfaction of a deficiency in the payment of the commerce tax, an employer may amend a return of the tax imposed by NRS 363A.130 for any of the 4 calendar quarters	
21		of tax return for payroll tax upon partial or full satisfaction of deficiency;	immediately following the taxable year for which the commerce tax was required to be paid to claim the commerce tax credit in accordance with the provisions of subsection 4 of NRS 363A.130. 3. The Department may make such adjustments to the account of an employer as the Department deems necessary to apply a commerce tax credit and adjust a return of the tax imposed by NRS	
		adjustments to employer's account.	363A.130 in accordance with this section. 4. As used in this section:	
			 (a) "Commerce tax" means the tax required to be paid pursuant to chapter 363C of NRS. (b) "Commerce tax credit" means the credit against the tax imposed by NRS 363A.130, which is set forth in subsection 4 of that section. 	
	363A.420	Health care deduction: Depreciation of property by self-insured employer.	If a self-insured employer claims the depreciation of property as a direct administrative services cost for purposes of the health care deduction, the employer must compute that depreciation for each calendar quarter, beginning with the calendar quarter in which the property is first placed into service, according to a straight-line method which is based upon:	
			For tangible personal property other than a mobile home: (a) Ninety-five percent of the cost of acquisition of the property; and	
22			 (b) A useful life determined in accordance with the Personal Property Manual adopted by the Commission for the period in which the property is first placed into service; For a mobile home which has not been converted to real property: 	
			(a) Eighty percent of the cost of acquisition of the mobile home; and (b) A useful life of 15 years; and 3. For an improvement to real property:	
			Se vota in improvement to tear property. (a) Seventy-free percent of the cost of acquisition of the improvement; and (b) A useful life of 50 years.	
1	363A.430	Correction of errors in filed returns.	If an employer files a return pursuant to paragraph (a) of subsection 3 of NRS 363A.130 which contains any errors, the employer shall:	
23			 File with the Department as mended or adjusted return which corrects those errors. Any corrections to: (a) The wages reported by the employer must be accompanied by an explanation of those corrections; and (b) Any beafth care deduction claimed by the employer must be supported by appropriate documentation and explained to the satisfaction of the Department. 	
			 (b) Any health care deduction claimed by the employer must be supported by appropriate documentation and explained to the satisfaction of the Department. Remit to the Department any applicable amount due. 	
		Credit for Matching Employee Contributions to Prepaid		
24		Tuition Contracts and College Savings Accounts		
25	363A.500	"Prepaid tuition contract" defined.	"Prepaid tuition contract" has the meaning ascribed to it in NRS 3538.030.	
26		"Qualified beneficiary" defined.	"Qualified beneficiary" has the meaning ascribed to it in NRS 353B.050.	
	363A.510	Employer required to provide verification of matching contribution	An employer who, pursuant to NRS 363A.137, claims a credit against the excise tax imposed on the employer by NRS 363A.130 must include with the quarterly return filed by the employer pursuant to paragraph (a) of subsection 3 of NRS 363A.130:	
		with quarterly return; submission of list of all matching contributions made on	 Verification of a matching contribution made by the employer. (a) To the savings trust account of an employee of the employer in the Nevada College Savings Trust Fund created by NRS 353B.340; or 	
27		behalf of employees.	(b) To the Nevada Higher Education Prepaid Trust Fund created by NRS 353B.140 to match a contribution made by an employee of the employer on behalf of a qualified beneficiary on whose behalf a prepaid tuition contract is drawn; and	
1			A list of all matching contributions made on a form prescribed by the Department. The list must include, without limitation: (a) The name and taxpayer identification number of the employer;	
			(b) The name of each employee for whom the matching contribution was made; (c) The amount of each matching contribution; and (d) The total promote of matching contribution; and (d) The total promote of matching contribution; and	
	363A.515	Computation of annual limit of tax	(d) The total amount of matching contributions made for each employee during the immediately preceding calendar year. The annual limit set forth in subsection 2 of NRS 363A.137 on the credit described in subsection 1 of that section must be computed based on a calendar year.	
28		credit.	THE ALTER BUT TO COMPUTE VIEW VIEW VIEW VIEW VIEW VIEW VIEW VIE	

CHAPTER 363B - BUSINESS TAX

No.	Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS Definitions.		
2			As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 363B.020 to 363B.100, inclusive, have the meanings ascribed to them in those sections.	
		"Commission" defined.	"Commission" means the Nevada Tax Commission.	
4		"Department" defined. "Division" defined	*Department" means the Department of Taxation. "Division" means the Employment Security Division of the Department of Employment, Training and Rehabilitation.	
5		"Division" defined. "Employer" defined.	"Division" means the Employment Security Division of the Department of Employment, Training and Rehabilitation. "Employer" has the meaning ascribed to it in NRS 363B.030.	
7	363B.050 363B.060	"Employer" defined. "Health care deduction" defined.	"Employer" has the meaning ascribed to it in NRS 363B.030. "Health cure deduction" means the deduction allowed by NRS 363B.115.	
		"Indian Tribe" defined.	"Indian tribe" has the meaning ascribed to it in NRS 363B.030.	
9		"Nonprofit Organization" defined.	"Nonprofit organization" has the meaning ascribed to it in NRS 363B.030.	
10	363B.090	"Political subdivision" defined.	"Political subdivision" has the meaning ascribed to it in NRS 363B 030.	
10	363B.100	"Self-insured employer" defined.	"Self-insured employer" means an employer that provides a program of self-insurance for its employees.	
12		ADMINISTRATION	же-пъмео спіроуст пелах ві спіроуст пав розгаво в зен-помаже в спіроусть.	
13		Maintenance and availability of records of employer.	Copies of any repose that of this real mainted in the Diskinsky the employer. Copies of any convent implies the numericant by the compleyer personal to NAC 612 200. It these employer claims the health care deduction. (b) Noved sheed by the nature and amounts of any combination for leasth immance or an employee benefit plan made by any employees of the employer. (b) Noved described in the nature and employee as a health benefit plan made by the employee. (c) Noved sheed that it is nature or a health benefit plan made by the employee. (d) Any sheed his benefit for which the health of a condition is similar or and enductions is entired underlands under the complexes. (d) Any condition of the complexes covered under the opticable health insurance or health benefit plan. (d) The condition of the complexes of the complexes of the complexes of the supplication of the complexes of the supplication of the complexes of the supplication of the complexes of the supplies of the complexes of the supplies of the complexes of the supplies of the supplies of the complexes of the supplies of the supplies of the complexes of the supplies of the complexes of the supplies of the supplies of the supplies of the complexes of the supplies of	
14		IMPOSITION AND COLLECTION - Payroll Tax		
15		Registration of employer with Department; filing of returns and reports.	 Accepting that this to register with the Decision pursuant to NIS 62.255 shall register with the Department for the present of the cases is supposed by NIS 5808.10. Each employer that the department can department can be quarterly returns registed by pursuagath (a) of shadecoin of a NIS 5801.10, 11.0. When the Department can department returns registed by pursuagath (a) of subsection of of NIS 5801.10, 110, regulates of whether our tax is due from the employer for that quanter, and (b) Provides to the Explanation, a result forms on the Department previous properties of the designation of subsection of the designation of the desi	
16		Exemption of Indian tribes, nonprofit organizations and political subdivisions.	1. As Indian who, a suspendir organization or a political subdivisions is except from the provisions of NSS-50/EB 10.1 (regardless of whether the faults who, suspend organization or political subdivisions flex is settle except from the provision of NSS-50/EB 10.1 (regardless of whether the faults which is subdivisions flex is settle except from the provision of NSS-50/EB 10.0 (all quade for respons of the Department.) (a) If the provision decis not claim to be an except religions enginization, provide to the Department where the found the recent Service administry that the person has qualified as a two-except comparison of the provision of the	
17	363B.161	Application by employer for designation as payant provider, representation of designation, revention or cancellation of designation; commove tax credit.	As employer may apply to the Department to the designate on applying the property of the property of the Department on the Department may require. (a) The complying is a member of an affiliated group which. (b) The molytopy is a member of an affiliated group which. (c) The complying is a member of an affiliated group which. (d) The molytopy is a member of an affiliated group which. (d) The property of the provides which we will be seen to the affiliated group; and (d) it is group to the training of the property of the provide services on behalf of one or more momebre of the affiliated group; and (d) it is group to the training property of the provide services on behalf of one or more momebre of the affiliated group; and (d) it is member of the affiliated group and (d) it is member that member the arthur than a careful will be changed measured to subsection of the affiliated group and (d) it is member that the arthur than a careful will be changed measured to subsection of the affiliated group and the arthur than a careful will be changed measured to subsection of the affiliated group and the arthur than a careful will be changed measured measured under the affiliated group and the arthur than a careful will be changed measured members of the appropriate of the affiliated group and the arthur than a careful will be changed and a subsection of NRS 508.110 a coed in an amount equal to 50 of the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by the arthur than a careful will be changed by	
18		Employer incligible to receive commerce tax- credit if deficient in payment of commerce tax: amendment of tax return for payroll tax- ques postuli or full authorities of deficiency; adjustments to employer's account.	If an employer more a defineinty in the payment of the connector tax, the employer is not centrified to the counterer tax credit for the amount of the deficiency and the employer antified and all part of the defineincy. The amount of the credit with which the people is entirely partner to not his subsection is equilibrial to 100 percent of the amount of the deficiency part by the employer. 2. Using partial or fill matchatron of a deficiency in the payment of the commorce tax, an employer may amount a certain of the tax imposed by NRS-3681.110 for may of the employer. 3. The partial representation of the defineing partner is the state of the state of the production of all medical and of the state	
19		Health care deduction: Depreciation of property by self-insured employer.	It as efficienced employer chains the depreciation of property as a afteret administrative services conf. for propose of the bash case deduction, the employer must compute that depreciation for each calcular quarter is shown the property in first pack oil to service, according to a savagide-line method which is based upon. 1. For implify general property when than a mobile home: (a) Namey-deep process of the cost of explained of fire property; and the property of the prop	
20		Correction of errors in filed returns.	File with the Department an amended or adjusted tertum which convexts those errors, Any convections to: (6) The maps reported by the employer must be accompanied by an explanation of flow convections and any adjustment of flow convections and any adjustment of flow convections and any adjustment of flow convections and explained to the satisfaction of the Department of the Depar	
21		Credit for Matching Employee Contributions to Prepaid Tuition Contracts and College Savings Accounts		
22	363B.300	"Prepaid tuition contract" defined.	"Prepaid tuition contract" has the meaning ascribed to it in NRS 353B.030.	
23	363B.305	"Qualified beneficiary" defined.	"Qualified beneficiary" has the meaning ascribed to it in NRS 353B.050.	
24	363B.310	Employer required to provide verification of musching contribution with quarterly return; submission of list of all matching; contributions made on behalf of employees.	As employee who, pursues to NES SER 117, claims a cords against the raise tax imposed on the employer by NES SER 110 that include with the quantity return filed by the employer. 1. verification of a maching combinion made by the employer: (a) To the arrange must account of an employee of the employer: (b) To the arrange must account of an employee of the employer: (b) To the arrange must account of an employee of the employer: (c) To the arrange must account of an employee of the employer in the Nervada Uniform Servada Uniform Serv	
25	363B.315	Computation of annual limit of tax credit.	The annual limit set forth in subsection 2 of NRS 363B.117 on the credit described in subsection 1 of that section must be computed based on the calendar year.	
		End		

CHAPTER 363C - COMMERCE TAX

	NAC			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or
No.	Citation	Discription of NAC GENERAL PROVISIONS	Language	"Maintain" as written)
2	363C.100	"Fiduciary duty" defined for purposes of NRS 363C.070.	For the purposes of determining whether revenue received by a business entity is pass-through revenue pursuant to puragraph (a) of subsection 1 of NRS 363°C.070, "fiduciary duty" means a daty arising from a relationship governed by the provisions of NRS 162.010 to 162.140, inclusive.	
3	363C.110	"Intangible investments" construed for purposes of NRS 363C.020.	For the purpose of the exemption from the commerce tax set forth in paragraph (in) of subsection 2 of NRS 36C/O30, the term "intangible investments" includes, without limitation, the intangible investments described in that paragraph and an interest in any early, including, without limitation, a true, \$componition, partnership, limited-liability company or other entity in which a person owns an interest, regardless of whether that person controls or	
4	363C.120		participates in the management of the entity in which the person owns an interest.	
-	363C.120	Goods or services provided on "complimentary basis" construed for purposes of NRS 363C.045.	For the purposes of pangraph (c) of subsection 3 of NRS 363C D45, goods or services are provided on a complimentary basis if the goods or services are provided at no charge, in exchange for points or credits earned pursuant to a program under which points or credits are earned or awarded to the customers of a business entity or in exchange for a coupon, voucher or certificate.	
5		IMPOSITION AND COLLECTION - General Provisions		
	363C.200	for Business Entities		
6	9934200	Bosiness activities constituting news with this State.	For the purpose of determining whether a business centry is conguiging as I business in this State. If the business early is 1. In the configure one of business, matery this State to purhase, place or deployed abertaining for the business or the business early is 2. In the consigured goods in this State. 3. The consigured goods in this State. 4. Oberves in this the state in soon verkingther of whether the persons bright have been complying and the state. 5. Have employees or representation in this State design the person's business. 6. Deces business in one vars within the State (regulated or whether the repress has sade! 5. Have employees or representation in this State design the person's business. 6. Deces business in one vars within the State (regulated or whether the repress I based by, cowed by, coded to or mader the control of the Federal Government. 6. Deces business in one vars within the State (regulated or whether the repress I based by, cowed by, coded to or mader the control of the Federal Government. 6. Deces business in our war within the State (regulated or whether the repress I based by the state of the formation of the control of the Federal Government. 6. Deces business in our war war within the State (regulated or whether the regulated or whether the formation of the formation of the formation of the state of the stat	
8	363C210	Imposition, factors for determining whether persons or entity is business entity subject to filing requirement for Newada Commerce Tax Section.	16. Provides any service while physically present in this State through employers, adequate contracts. 27. Conschaining manages in this State is a state without limitation. 28. Conschaining manages places, remains or electrons in this State. 28. Conschaining manages places, remains or electrons in this State. 28. Conschaining manages places, remains or electrons in this State. 28. Conschaining manages places, remains or electrons in this State. 28. Conschaining manages places, remains or electrons in this State. 28. Conschaining manages places, remains or electrons in this State. 28. State or production in the State is the state of the state of the electron of the state of the	
9	363C.220	Requirement to file Nevada Commerce Tax	(c) "Joint venture" means a partnership engaged in the joint prosecution of a particular transaction for mutual profit.	
		Return; simplified reporting method for business entity with gross revenue less than \$4,000,000.	1. Each bosiness entry engaging in a bosiness in this State change trauble year must fine a Novada Commerce Tax Return for that trauble year pursuant to subsection 2 of NSS 36C 200, regardless of whether the bosiness entry is labels for purpose of the commerce tax naturate NSS 35C 30C 30C 30C 200, 20C 200, 2	
			(a) The standle year: (b) The tast identification number isseed to the business entity by the Department; (c) The AMXTS code that corresponds to the business category in which the business entity is primarily engaged, as set forth in NRS 563C-310 to 363C-550, inclusive, or, if the NAICS code of the business entity does not correspond to a business energine yet from its into section, the NAICS code of the business entity does not correspond to a business energine yet from its into section, the NAICS code of the business entity does not correspond to a business.	
			(d) The legal name and address of the business entity; and (e) The affirmation of the business entity or the business entity is authorized representative, signed under penalty of perjury, that the Nevada gross revenue of the business entity for the taxable year was less than \$4,000,000.	
10	363C.230	Calculation of uncompensated care deduction for health care providers.	1. For the purpose of calculating the amount of the deduction from gross revenue set forth in paragraphs (i) and (j) of subsection 1 of NRS 36C-210, the actual cost to a health care provider for uncompensated care is an amount caugat to the operating expenses of the health care provider for the most recent federal tax years of the health care provider, mathiglied by: (d) "Tay anomator and one said of the health care provider for the most recent federal tax years of the health care provider, mathiglied by: (d) "Tay anomator and one said of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent federal tax years of the health care provider for the most recent fe	
11	363C.240	Change of NACS code category and rate used to calculate amount of tax. Waiver or reduction of ponalty and interest	(a) The teaching control elects to use the encomposated cere ratio classification of the most record federal tax year of the health care provider persuant to subsection 3 of NISS 449-800, the ancomposated cere ratio for the form of the report. A leath care provide feets to use the encomposated cere ratio for the form of the report. A leath care provide the feet to the control of	
		for estimated returns; disallowance of interest on overpayment made intentionally or by	payment of the commerce tax if the Nevada Commerce Tax Return was timely filed pursuant to subsection 2 of NRS 365 C.200, and the Department determines that the late payment was made because, in calculating the Nevada goss revenue of the taxpayer, the taxpayer or the taxpayer's again related to the taxpayer and the taxpayer's again related to the taxpayer and taxpayer an	
		reason of curelessness.	(a) The commerce tax circulations of the tapoper for the taskle year immediately perceding the taskle year for the stable year for the commerce tax was pask, or (b) Federal income tax circulations of the tapoper for the most reserved featest year of the tamper of the most reserved featest year of the tamper of the most reserved featest year of the tamper of the most reserved featest year of the tamper of the most reserved featest year in the commerce tax was pask, or (b) The revenue reported on the featest commerce Tax Remark the same as or similar to, the: (b) The revenue reported on the featest commerce Tax Remark the same as or the stable year of the stable year immediately perceding the taxable year for which the commerce tax was pask, or (b) The revenue reported on the featest income tax return of the tamper of the most revenue reported on the featest income tax return of the tamper of the most revenue reported on the featest income tax return of the tamper of the most revenue reported on the featest income tax return of the tamper of the most revenue reported on the featest income tax return of the tamper of the most revenue reported on the featest income tax return of the tamper of the most revenue reported on the featest income tax return of the respect to the featest income tax return of the respect tax return of	
13		Situsing of Certain Gross Revenue to This State		
14	363C.300	Provisions of NAC 363C.310 to 363C.590, inclusive, provide methods for situsing of revenue from certain services for purposes of tax; list not exclusive.	In growing of NG XKC 200 to XKC 2	
	363C.310	Conditions under which purchaser is "located only in this State."	 For the purposes of NAC 3610 x 361C-390, inclusive, a purchaser is "located only in this State" if. (a) The purchaser is a natural press who as a resident of this State and has no business because outside of this State. (b) The purchaser is a natural press who as a resident of this State and has no business because outside of this State. As used in this section, "commercial dosmicle" means the principal place from which a person's trade or business is conducted. 	
16	363C320	Revenue from accounting services.	If it has been entire provides accounting services for a purchase bearded only in this Start, the gross revenue from those services is situated to this Start, regulation of down the services are provided to a quick-new are hypertition for such earth of the Start, the gross revenue from those services is a smeated to this Start (if the services provided bearding operations of the purchaser that are located in this Start. At the election of the purchaser that are located in this Start. At the election of the business entiry the provides accounting services, and as long as it is applied in a reasonable, consistent and uniform namere, the goas revenue from accounting ervices may be situated accounting to the principal place of business of the purchaser or, if the purchaser is a natural person who has no operations located ontails of this Start, to the residence of the purchaser. A sound in this extern, "principal place of the purchaser is a natural person who has no operations located ontails of this Start, to the residence of the purchaser. A sound in this extern, "principal place of houses from the locations where the business want benefined of this Start, to the residence of the purchaser. A sound in this extern, "principal place of houses" from the location where the business want benefined or the second principal place of houses of a start of the second principal place of houses of a start of the second principal place of houses of the human control of the managements of the human control of the purchaser. In a other purchaser, the purchaser is the business of the human control of the purchaser.	

CHAPTER 363C - COMMERCE TAX

17	363C.325	Revenue from advertising services.	 This section applies only to a business entity that provides advertising services and not to a business entity that receives advertising revenue for allowing an advertisement to be placed in a newspaper or magazine, or on the radio or television, or similar media. If a business entity model is a devertision services for a number of least of only in this State. The most revenue from the advertision services is sinued to this State. recentless of where the excises are numbed. 	
			 If a business earity provides advertising services for a purchaser located only in this State, the goos revenue from the advertising services is situed to this State, regardless of where the services are provided. If a business earity provides advertising services for a purchaser with operations located both within and outside of this State, the gross revenue from the advertising services is situed to this State if the services provided are related to specify operations of the purches of that are found in this State. 	
			4. At the election of a business entity that provides advertising services, and as long as it is applied in a resemble, consistent and uniform manner, the goes revenue from advertising services may be situed according to the principal place of business of the preductor or, if the parties is a natural provise hos has no operationals beared enabled of this State, to the residence of the preduction parties are in the provise of the provise of the parties of the parti	
			purchaser, the following measures, if known, shall be considered in sequential order: (a) The branch, division or other business unit where the purchaser primarily receives the benefit of the advertising services;	
			 (b) The primary location of the management operations of the business unit of the purchaser; and (c) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box. 	
18	363C.330	Revenue from architectural services.	I. If a business entity provides architectural services for a purchaser and the property being designed is to be located wholly in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided.	
			2. If a business entiry provides architectural services for a purchaser and the property being designed is to be located both within and outside of this State, the amount of the gross revenue from the architectural services that is attened to this State is equal to the amount of the gross revenue from those services multiplicated in the state of the stat	
			(b) If the architectural services are not for standardized buildings, by a fraction, the numerator of which is the square footage of the properties anticipated to be built in this State and the denominator of which is the square	
19	363C.335	Revenue from agency services.	flootage of the properties anticipated to be built both within and outside of this State. 1. Except as otherwise provided in NAC 363C-340, if a business entity provides agency services for a purchaser located only in this State, the goos revenue from those services is situated to this State, regardless of where the	
.,	3000.303	revenue nomagan y service.	services are provided. 2. Except so otherwise provided in NAC 363C-340, if a business entity recovides ascency services for a purchaser with operations located both within and outside of this State, the tross revenue from those services is sitused to	
			this State if the services provided benefit specific operations of the purchaser that are located in this State. 3. At the election of a business entity that provides agency services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from agency services may be sitused according to the principal place of beniesso of the purchaser, or, if the purchaser is a natural persons who have no operations because of uniform manner, the gross revenue from agency services may be sitused according to the principal place of beniesso of the purchaser, or, if the purchaser is a natural persons who have no operations because of uniform manner, the gross revenue from agency services may be sitused according to the principal place of beniess of the purchaser.	
			4. As used in this section, "principal place of business" means the location where the business unit purchasing the agency services primarily maintains its operations. In determining the principal place of business of a number of the following measures; if from the order to considered in consumeration of the constant of the considered in consumeration of the considered in consumeration of the constant of the considered in consumeration of the considered in consumeration of the consumeration of the considered in consumeration of the considered in consumeration of the con	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the agency services; (b) The primary location of the management operations of the business unit of the grachmer, and (c) The billing defects of the purchase; the billing address is provided in good affirsh, as site where the purchaser has actual operations and is not merely a post office box.	
20	363C.340	Revenue from agent or manager representing athlete or entertainer in contract negotiation.	1. If an agent or manager represents an athlete in negotiating a contract to play for a sports team based in this State, or for a natural person to appear at a sporting event held in this State, the gross revenue from that service is situated to this State, regardless of where the negotiations occur. 2. If an agent or manager represents an athlete in negotiation occur. 2. If an agent or manager represents an athlete in negotiation occur.	
			2. If an agent or manager represents an entertainer in negotiating a contract to perform at an event held in this State, the goos revenue related to that event are struct to this State, negotiations occur. 3. If an agent or manager represents an entertainer in negotiating a contract to perform at locations both within and outside of this State, the goos revenue from that service is situated to this State based on the number of laxous events theld in this State compared to all Lowest neverts theld in which and outside of this State.	
			4. If an agent or manager represents an athlete or entertainer in negotiating a contract to endorse a person, place or thing in this State, the gross revenue from that service is sitused to this State based on the number of known events held in this State compared to all known events held both within and outside of this State. If no event locations are known, the gross revenue is sitused to the location where the athlete or entertainer resides.	
21	363C.345	Remuneration or payment to athlete for certain services.	1. If an athlete receives remuneration, including, without limitation, money, property or services, for participating in, or obtaining prize money from, an event held in this State, the gross revenue received by the athlete is situated to the Course	
		COMMINITALIA.	2. If an able is paid for appearing at an even held in this State, the gross revenue received by the athlete is situated to this State. 3. If an able is paid for adversing a person, place or thing in this State, the gross revenue received by the athlete is studed to this State based on the number of known events held in this State compared to all known events held to the state and once it is state. It is once it known events held in this State compared to all known events held to the state and once it is state. It is once it is state of the sta	
			held both within and outside of this State. If no event locations are known, the gross revenue is sitused to the residence of the athlete. 4. As used in this section, "arthlete" includes, without limitation, the owner of an animal used in a sporting event.	
22	363C.350	Remuneration or payment to entertainer for	1. If an extertainer receives remuneration, including, without limitation, money, property or services, for participating in, or appearing at, an event held in this State, the gross revenue received by the entertainer is situated to this	
		certain services.	State. 2. If an entertainer is paid for endorsing a person, place or thing in this State, the gross revenue received by the entertainer is sitused to this State based on the number of known events held in this State compared to all known	
			events held both within and outside of this State. If no event locations are known, the guoss revenue is simused to the residence of the entertainer. 3. If an entertainer's services relate to various locations both within and outside of this State, the guoss average may be situated using any reasonable, consistent and uniform method of apportsomment that is supported by the business records of the entertainer as they existed at the time the service was provided or within a reasonable time thereafter.	
23	363C.355	Revenue from entertainment services.	1. If entertrainment services are to be provided wholly in this State, the gross revenue from those services is situated to this State, regardless of where the services are purchased. 2. If entertrainment services are to be provided both within and outside of this State and originate from, and reminate at, a location in this State, the gross revenue from those services are situated to this State, regardless of	
			where the services are purchased. 3. The grows revenue from the sale of passes that can be used for admission to locations both within and outside of this State is sitused to this State if the admission is to be primarily used at locations in this State. The location	
			of the primary use of an admission is presumed to be the closest facility to the location of the purchaser at the time of purchaser. 4. If entertainment services relate to various locations between both within and outside of this State, the goos revenue from those services may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business records of the business records of a business entity as they existed at the time the errorice was provided or within a reasonable time thereafter.	
24	363C.360	Revenue from barbering, cosmetology,	supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter. If a business entity provides barbering, cometology, beauty salon or spa services in this State, the gross revenue from those services is situed to this State.	
		heauty salon or spa services. Revenue from sale of cable or satellite		
		Revenue from sate of came or satellite service.	1. If the primary place of use of eable or satellite service by the purchaser or subscriber of the service is in this State, the gross revenue from the sale of the cable or satellite service is sinued to this State, regardless of where the cable or satellite service in the primary place of use of cable or satellite service by a purchaser or subscriber is deemed to be the billing address for the service unless the selfer of the service knows the purchaser or subscriber is made to the cable or satellite service and the service and the service is the service and the service is the service in the service in the service is the service in the service in the service in the service is the service in the service in the service in the service is the service in the service in the service in the service in the service is the service in the service in the service in the service is the service in the service in the service in the service in the service is the service in the service is the service in the service in the service in the service in the service is the service in the servic	
			2. If a provider of cable or satellite service knows that the purchaser or subscriber is using the service at multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service at multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations between the sale of the service multiple locations between the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations both within and outside of this State, the amount of the gross revenue from the sale of the service multiple locations between the sale of the sale	
			and the denominator of which is the total number of properties where the purchaser or subscriber receives the service. 3. If a purchaser or subscriber of cable or satellite service is located in this State, the goas revenue from providing billing and other ancillary services for the provider of the cable or satellite service is strated to this State, the goas revenue from providing billing and other ancillary services for the provider of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of the cable or satellite service is strated to the location of	
L			of the provider of the cable or satellite service.	
26	363C.370	Revenue from sale of telecommunication service or mobile telecommunication service.	1. Except as otherwise provided in this section, the gross revenue from the sale of telecommunication service or mobile telecommunication service is sitused to this State if the primary place of the customer's use of the service is in this State.	
			 The gross revenue from the sale of telecommunication service sold on an individual call-by-call basis is situacd to this State if: (a) The call both originates and terminates in this State; or (b) The call either originates or terminates in this State and the service address is located in this State. 	
			3. The gross revenue from the sale of postpaid telecommunication service is situated to this State if the origination point of the telecommunication signal is located in this State, as first identified by the service provider's telecommunication system or, if the telecommunication system used to transport the telecommunication signal is not the seller's system, as identified by information received by the seller of the telecommunication system used to transport the telecommunication signal is not the seller's system, as identified by information received by the seller of the telecommunication system used to transport the velocommunication signal is not as the seller's system, as identified by information received by the seller of the telecommunication service from its	
			service provider. 4. The gross reverme from the sale of prepaid telecommunication service or prepaid mobile telecommunication service is situated to this State if the purchaser obtains the prepaid card or similar means of conveyance at a location	
			in this State. The gross revenue from necharging prepaid telecommunication service or mobile telecommunication service is sitused to this State if the purchaser's billing information indicates a location in this State. 5. The gross revenue from the sale of each channel termination point located within this State is sitused to this State.	
			(a) the goos revenue from the said or each channel termination point located within this State is stituted to this State. (b) The gooss revenue from the said of two all channel milespeed between each termination point located within this State is situated to this State. (c) Fifty percent of the gooss revenue from the said of service segments for a channel between two customer channel termination points, one of which is located in this State, and which segments are separately charged, is situated	
			to this State. ((d) The amount of the gross revenue situated to this State from the sale of service segments for a channel located in this State and in more than one other state or jurisdiction, and which segments are not separately billed, equal to the gross revenue from the sale multiplied by a fraction, the numerator of which is the number of contomer channel termination points located in this State and the denominator of which is the total number of customer channel	
			the gross revenue from the sale multiplied by a fraction, the numerator of which is the number of customer channel termination points located in this State and the denominator of which is the total number of customer channel remination points located both within and outside of this State. 6. The amount of the gross revenue from the sale of biling services and ancillary services for telecommunication service which is situed to this State is equal to a fraction, the numerator of which is the number of customers of	
			the purchaser of those services who are located in this State and the denominator of which is the total number of customers of the purchaser of those services who are located both within and outside of this State. If the location of the customers of the purchaser of the building or analizing services is not known, the gross revenue may be sinued to the state of the survices is located.	
			(a) The gross revenue from access free attributable to instrusted net decommunications errore that both originates and arterinates in this State is standed to this State. (b) Fifty person of the gene servenue from access from the arthur is sent net telecommunications errore is natured to this service is stated to this State it first instructed and the recipitates or terminates in this State. (c) The gross revenue from intentiate and user access line charges, including without limitation, the surcharge approved by the Federal Communications Commission and levied pursuant to the 47 C.F.R. Part 69, is sourced to this State of the contents review readers in this State.	
			8. As used in this section, "primary place of the customer's use" means the street address of the location where the customer's use of the telecommunication service primaryly occurs, which must be the customer's residential street address or the primary business street address of the customer. In the case of mobile telecommunication service, such address is the place of primary use only if it is within the licensed service area of the customer's home area of the customer's the primary use only if it is within the licensed service area of the customer's home.	
27	363C.375	Revenue from sale of advertising via	service provider. The gross revenue from the sale of advertising via television or radio broadcast or on the Internet, including, without limitation, revenue from the sale of commercials and pay-per-click advertisements, must be sitused to this State	
		television and radio broadcast or on Internet.	by multiplying the gross revenue from the sale of such advertising by a fraction, the numerator of which is the number of persons in the audience of the television or radio station, or the number of the subscribers of the Internet provider, focused to this call in this State, and the denominator of which is the total number of persons in the audience of the television or radio station, or the number of persons in the audience of the television or radio station, or the number of the subscribers of the Internet provider, located both within and	
28	363C.380	Revenue from sale of subscriptions and	outside of this State. The amount of the gross revenue from the sale of subscriptions and advertising by a business entity that publishes a maguzine or newspaper which is sinused to this State is equal to the gross revenue from those sales multiplied by	
		advertising by business entity that publishes magazine or newspaper.	a fraction, the numerator of which is the circulation of the magazine or newspaper in this State and the denominator of which is the total of the circulation of the magazine or newspaper both within and outside of this State.	
29	363C.385	Revenue from Internet or web hosting services.	1. If a business entity provides Internet or web hosting services for a purchaser located only in this State, the gross revenue from those services is situated to this State, regardless of where the web host is located. 2. If a business entity provides Internet or web hosting services for a purchaser located only outside of this State, the gross revenue from those services is situated ontide this State, regardless of whether the web host is located.	
			located in this State. 3. At the election of a business entity that provides Internet or web hosting services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from Internet or web hosting services may be	
			stanced ecoroling to the principal place of business of the purchaser or, if the purchase is a natural person who is not engaging in a business, to the residence of the purchaser. 4. As used in this section, "principal place of business" means the location where the business was purchasing the Internet or web hosting services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures, if known, shall be considered in sequential order:	
			sometics to a particular, the manning measure, in abords, man are consistent to necessary and experience of the particular particula	
		-		
30	363C.390	Revenue from call centers.	 The goos revenue from providing call center services on a fixed-cost basic sistanced to the location of the purchaser of the services. The gross revenue from providing call center services on a variable, or per-call, cost basic is situated to the location of the customer of the purchaser of the call center services. For the purposes of this section, the location of the purchaser of call center services or the purchaser's customer is determined by applying the following. If howns, in sequential order: 	
			(a) The location of the residence, branch, division or other business unit where the purchaser or purchaser's customer; primarily receives the benefit of the call center services; (b) The primary location of the management operations of the business unit of the querchaser or purchaser's customer; and the purchaser or purchaser or purchaser's customer;	
			(c) The billing address of the purchaser or purchaser's customer, if the billing address is provided in good faith, is a site where the purchaser or customer has actual operations or resides and is not merely a post office box. To determine the billing address of the purchaser or purchaser's customer, a provider of call center services may use the area code or zip code of the purchaser or purchaser's customer.	
31		Revenue from child care services.	If a business entity provides child care services in this State, the gross revenue from those services is sitused to this State.	
32	363C.400	Revenue from collection services.	1. If a business entity provides collection services for a purchaser located only in this State, the gross revenue is situated to this State, regardless of where the services are provided. 2. If a business entity provides collection services for a purchaser with operations located both within and outside of this State, the gross revenue is situated to this State if the services provided are related to specific operations	
			of the purchaser that are located in this State. 3. At the election of a business entity that provides collection services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from collection services may be sitused according to the revision fallow of the inventors of the numbers or if the numbers of the n	
			principal place of business of the purchaser or. If the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser. 4. As used in this section, "principal place of business" means the location where the business unit purchasing the collection services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures, it knows that the considered near operation doesn't.	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the collection services;(b) The primary location of the management operations of the business unit of the purchaser; and	
			(c) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box.	
33	363C.405	Revenue from computer programming services.	 If a business entity provides computer programming services for a purchaser located only in this State, the goas revenue is situated to this State, regardless of where the business entity is located. If a business entity provides computer programming pervices for a practice that will use the services both within and outside of this State. If a business entity provides computer programming pervices for a practicent that will use the services both within and outside of this State. If a business entity provides computer programming pervices for a practicent that will be a fixed to this State. 	
			(a) The government of the contraction and state in a contract protection of the purchaser in this State, the amount of the goos revenue situated to this State is equal to the gross revenue from the service multiplied by a fraction, the numerator of which is the purchaser's number of users both within and outside of this State.	
34	363C.410	Revenue from construction contracting services.	I. If a business entity provides construction contracting services for a purchaser and the property being constructed is located wholly in this State, the guoss revenue from those services is situed to this State, regualless of where the services are provided.	
		marine).	2. Except as otherwise provided in subsection 3, if a business entity provides construction contracting services for property that will be located both within and outside of this State and there is no separation of costs per	
			becation, the amount of the gross revenue from those services that is situated to this State is equal to the amount of the gross revenue from those services an authorized: (a) If the services are provided for standardned buildings, by a fraction, the numerator of which is the number of properties anticipated to be built in this State and the denominator of which is the number of properties anticipated to be built in this State and the denominator of which is the number of properties anticipated to be built in this State and the denominator of which is the number of properties anticipated to be built in this State and the denominator of which is the number of properties anticipated to be built in this State and the denominator of which is the number of properties and consists of this State.	
			both both within and consider of this State. (b) If the services are not provided for for standardized buildings, by a fraction, the numerator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the denominator of which is the square footage of properties anticipated to be built in this State and the square footage of properties and the square footage	
			 If a business entity provides construction contracting services for property that will be heated both within and outside of this State and there is no separation of conts per heatinn, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of apportisement that is supported by the business records of the business entity as they existed at the time the service was provided. 	
35	363C.415	Revenue from contract manufacturing	1. If a business entity provides contract manufacturing services, the gross revenue from those services is sinused to this State if the property manufactured is delivered or shipped to a purchaser in this State, regardless of the	
		services.	FO.B. point or any other condition of sale. If the purchaser of the property does not provide a location where the property manufactured is to be delivered or shipped, the gross revenue is situated to this State if the contract manufacturing services are provided in this State. 2. As used in this section, "contract manufacturing services" includes, without limitation, the performance of manufacturing services on a piece of property that the contract manufacturer does not own.	
3/-	363C 420	Revenue from data processing services.		
دد		and processing services.	 If a business entity provides data processing services for a purchaser located only in this State, the gross revenue from those services is situed to this State, regardless of where the services are provided. If a business entity provides data processing services for a purchaser with operations located both within and ontoide of this State, the gross revenue from those services is situed to this State if the services provided are related to operation of the purchaser that are located in this State. 	
			3. At the election of a business entity that provides data processing services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from data processing services may be situated according to the principal place of business of the purchaser or, if the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser.	
			4. As used in this section, "principal place of business" means the location where the business unit purchasing the data processing services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures; I known, shall be considered in sequential order: (a) The branch, vision or other business unit where the measures or insular receives the benefit of the data processins services:	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the data processing services; (b) The primary location of the management operations of the business unt of the purchaser, and (c) The billing address of the purchaser, the billing address is provided in good faith, is, a six where the purchaser has actual operations and is not merely a post office box.	
37	363C.425		The remuneration, other than wages, received by a director of a corporation for the performance of his or her duties are sitused to the state in which the headquarters of the corporation are located.	
	363C.430	director of corporation. Revenue from leasing of employee to another	 As used in this section, "remuneration" includes, without limitation, money, stock and the fair market value of property or services. The gross revenue from the leasing of an employee to another person is situed to this State if the place where the employee primarily works is located in this State. 	
38	430	Revenue from leasing of employee to another person.	им дост от том выполня по мнорогую по мнорогую по мнорог от настрание и настрануем при настрануем дост на дост на дост на дост настрануем дост на дос	

CHAPTER 363C - COMMERCE TAX

39	363C.435	Revenue from engineering services.	1. If a business entity provides engineering services for a purchaser and the property for which those services are provided is boated wholly in this State, the gross revenue from those services is situated to this State, respective of where the services are provided. 2. Except as otherwise provided in subsection 3, if engineering services are provided for property that will be located both within and outside of this State, the amount of the gross revenue from those services that is situated to this State is equal to the amount of the gross revenue from those services that is situated to this State is equal to the amount of the gross revenue from those services that is situated to this State is equal to the amount of the gross revenue from those services that is the number of properties located but within a cloud of this State. 3. If engineering services are provided for property that will be located both within and outside of this State, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of opportunities of the superior velocity and they cloud the other services.	
40	363C.440	Revenue from extermination services.	1. If I have entity provides continuition covers in the day, the great recent funds entities in these entities in the day. I it is because only provides communities or row control and it is flash, easy of the grows entitle in the secret is a smooth to this base. I it is the entire in the provides communities or row entitled in this flash, easy of the grows entitle in the secret is a smooth to this base. It estimates envices relate to various locations both with and coulde of this State, the grow revenue from those ervices may be sinted using any reasonable, consistent and uniform method of apportisement that is ungested to the besidess exceeded of the business control and the secret control of the business control	
41	363C.445	Revenue from facilities management services.	1. If a binace entity provide reliable consequent erroices a a facility located whiley in this State, to group evenue from those erroice is included to this State. 2. Decay as not the region reliable and the control of the state of the st	
42	363C.450	Revenue from moving property from one location to another.	4. As we all this section, "facilities immagement services" includes, without intuition, Inducipating services. If I have been service to service in companying the provides a more of an appearing from an extension in such are all that the origin and fix fluid declaration of the property being more of a a location in this fluid, the grount revenue from those fores in sort sinced to all the time. If a shift providing moring services, a business entity charges fore for the incidental sonage of property, the grown revenue from those fores in sort sinced to this State if it is the contract of this State if it is the service of the state of the state in the service are provided. If it is business only provide packaging or services, the grown revenue from those services is simulated to the location where such arrives are provided. If the state is every provide packaging or synthesing services, the grown revenue from those services is simulated to the location where such arrives are provided. If the state is such that the same of the state is such as the location is the service are provided. If the state is such as the same of the state is such as the location is done and ordinate of this State, the pour revenues may be situated using any reasonable, consistent and uniform method of apportantiones that is a propertiedly packed because of the business was the excitated or within a reasonable for or which a reasonable that therefore.	
43	363C.455	Revenue from repair, maintenance or installation of personal property.	It holescen entity provides repire, nuniscensor or installation of personal property and the personal property is. 1. Dougspell and the production of the business entity in the flow business entity in the flow time, then grows revenue from the repair, maintenance or installation is obtated to this State. 2. Sloped the flow closels on of the business entity in this State flow montable of this State the pass of the state of the st	
44	363C.460 363C.465	Revenue from lease or sublease, rental or subrental of tangible personal property. Revenue from services provided with respect	1. The game revenue from the lease or adultance, or restal or authorized, or result or authorized, at least the control property must be situated to the least on where the lease or authorized, and extend a determinate to NRS 5000, 800, 800, 800, 8000, 8000. 2. The game revenue from the sale, lease or authorized, or restal or authorized for each property must be situated to the location of the real property. The game revenue from the sale, lease or authorized, or restal or authorized for each property or the sale of the location of the real property. The game revenue from the sale, lease or authorized or substitution of the location of the real property. The game revenue from the lease or authorized or substitution of the location of the real property. The game revenue from the lease or authorized or substitution of the location of the real property. The game revenue from the lease or authorized or substitution of the location of the revenue from the location of the loca	
		to real property by real estate broker.		
46	363C.470 363C.475	Revenue from conducting appraisal of real property. Revenue from financial services.	If a business eatily conducts an appraisal of real property located in this State, the gross revenue from the appraisal is shared to this State, regardless of where the purchaser of the appraisal is located. 1. If a business eatily provides financial services for a purchaser located only in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided. 2. Except as otherwise provided in subsection 3, if a business earthy provides financial services for a purchaser that is located but with an adoutside of this State, the most of the goars revenue from those services that it is stated to this State, and to other forms of the goars revenue from those services that it is stated to this State, and to the goars revenue from those services that it is stated to this State, and to the goars revenue from those services that it is stated to this State, and to the goars revenue from these services that the demonstrates or which is the number of the provided of the number of the provided of the number	
			location of the purchaser both within and outside of this State. It is abusines only provides function stores for a purchaser that is located both within and outside of this State, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business rec	
48	363C.480	Revenue from provision of funeral services.	1. If a business entiry provides in this tast on State all funest services in the first on the State. If a business entiry provides in this tast on particular funestimates with report to a decreased person the business contains on the decreased person takes place in this State, the gross revenue from all funeral J. As and in this contain, "funest services in the state of the decreased person takes place in this State, the gross revenue from all funeral J. As and in this section, "funest services in the contains of the decreased person and all other services associated with providing funest services in the quality of the decreased person and all other services associated with providing funest services in the quality of the decreased person and all other services associated with providing funest services in the quality of the decreased person and all other services associated with providing funest services in the quality of the decreased person and all other services associated with providing funest services in the quality of the decreased person and all other services associated with providing funest services in the quality of the decreased person and all other services associated with providing content services in the quality of the decreased person and all other services associated with providing content services in the quality of the decreased person and all other services associated with providing content services in the quality of the decreased person and all other services associated with providing content and the services associated and the services associated and the services associated and providing associated and the services as a service as a se	
49	363C.485	Revenue from dealing, operating, carrying on, conducting, maintaining or exposing game for	The gross revenue from dealing, operating, currying on, conducting, maintaining or exposing for play in this State any game, as defined in NRS 463.0152, is sitused to this State.	
	363C.490	play. Revenue from health care services.	If a business cutty provides health care services in this State, the gross revenue from those services is situated to this State. If a business cutty provides health care services both within and outside of this State, the gross revenue from the service may be situated using any reasonable, consistent and uniform method of apportisament that is supported by the business records of the business moved of the business moved of the business moved on the	
51	363C.495	Revenue of writer or artist for writing or artistic services.	If a writer or artist is a basiness entity and delivers the product of his or her writing or artistic services in tangible or electronic form, the gross revenue is situacd to this State if the purchaser receives the product in this State. If such a writer or artist does not know the location at which the purchaser receives the product, the gross revenue is situacd to this State if the address to which the writer or artist sends the invoice is located in this State.	
	363C.500	Revenue from investigative services.	1. If a business entity provides investigates enteries for a particular only in this State, the gasses revenue from those services is standed to this State, regardless of whether the services are provided. If a business entity provides investigative enteries for a particular with operations boarded both within and outside of this State, the goas revenue is situated to this State if the services provided are related to specific operations of the purchaser that are located both within and outside of this State, the goas revenue may be intended in the state of the services provided are related to specific operations of the purchaser that are located both within and outside of this State, the goas revenue may be intended using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
53	363C.505	Revenue from legal services.	1. If a basiness entity provides legal nervices that relate to an antire within this State, the goos revenue from those services is status to this State, regardless of where the nervices are performed. If the legal pervices provided for the performance of the	
			 Except as otherwise provided in this subsection, if a businesse entity provides legal services for a purchaser focated only in this Start, the guoss revenue from those services is statused to this State, regardless of where the services are provided. If the legal services provided for the purchaser relate to a matter is another state, the gross revenue from those services are not situated to this State. At the election of a business entity that provides legal services, and as long as it is a spiped in a reasonable, consistent and uniform manner, the gross revenue from legal services may be situated according to the purchaser's 	
			principal place of bosiness or, if the purchases is a natural person not energing in a bosiness, but he residence of the gractions; to contain a contain a person of the purchase is a natural person not energing in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions; to contain the natural person not not engaging in a bosines, but he residence of the gractions of the purchase; to contain the natural person not not engaging in a bosines, but he residence of the gractions of the purchase; to contain the natural person not not not engaging in the residence of the purchase; to contain the natural person not not not not not not not not not n	
			the control of the second of the legal services. (b) The primary is control of the second of the se	
54	363C.510	Revenue from linen, uniform supply or dry cleaning services.	Except as otherwise provided in this section, if a business entity provides linen, uniform supply or dry cleaning services at a location in this State, the gross revenue from those services is situeed to this State. If a business entity provides linen, uniform supply or dry cleaning services for an item that is delivered to or picked up at a location outside of this State, the gross revenue from the service is situeed outside of this State.	
55	363C.515	Revenue from management consulting services.	 If a business entity provides management consulting services for a purchaser located only in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided. If a business entity provides management consulting services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is situated to this State if the services provided are related to poperation operation provided are related to poperation operation operation in this State. 	
			3. At the election of a business entity that provides management connabing services, and as long as it is applied in a reasonable, consistent and uniform nameer, the gross revenue from management connabing services may be situred according to the principal place of business of the purchaser or, if the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser. A As used in its section, "principal place of business" means the location where the business unit purchasing the management consulting services primarily maintain its operations. In determining the principal place of business with the purchaser of the pur	
			business of a purchasor, the following pressures. If knows, that the considered is sequential order: (9) The branch, which or of the business used where the purchasor primarily processes the business and of the pressure primary location or of the numangement operations of the business and of the pressure, and (9) The buffing abstract of the numangement operations of the business and of the pressure, and any of the pressure, the first part for a pressure, the first part of the pressure of	
56	363C.520	Revenue from market research services.	1. If a business entity provides market research services for a purchaser located only in this State, the gross revenue from those services is situated to this State, regardless of where the services are provided. 2. If a business entity provides market research services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is situated to this State if the services provided are	
			related to operfix operations of the pundament and we located in this State. 3. At the election of basiness early that operations smaller consistent or search wireless and the research wireless must be abused. 3. At the election of basiness early that operations smaller the growth extraction of the state of the st	
57	363C.525	Revenue from sale of membership to enter or participate in activity.	1. If a business entity sells a membership that allows a person to enter, or participate in an activity at, a location which is located only in this State, the gross revenue from the sale of the membership is situated to this State, regardless of where the membership is parchased.	
		p	registers or where the insufference is purchased. 2. If a bissions entiry close an emitterwising but allows a person to enter, or puricipate in an activity at, multiple locations both within and outside of this State, the goos revenue from the sale is sinused to this State if the membership is to be primarily used at locations in this State. The location of the primary use of a membership is presented to be the location closes to the purchaser's location at time of purchase. 3. At the election of businesses orthy that elementhership, and as one gas it is applied in a resemblence, consistent and unform name, the good recempts from the all or a simulated according to the	
			3. At the exciton of a bouses outry that set memorals, and as ong as n a spage at a reasonance, consoler and unknown manner, the gooss revenue from the sale of a memorals pump be attituded according to the principal place of bousiness of the purchaser of a material per purchaser is a material person who is not engaging a hostware, to the restriction of the purchaser. At the purchaser is a material person who is not engaging a hostware, to the restriction of the purchaser. The definition of the purchaser of the following measures. The following measures are followed in security and the purchaser of the following measures are followed, the sounds as operation for the following measures, the following measures are followed in security and the following measures are followed in security and the following measures are followed in security and the following measures are followed in the following me	
			(a) The based, division or other binsiess unit where the purchase primarily use on embershap; (b) The primary benefits of the management operations of the business unit of the purchaser, and (c) The billing address of the purchaser, if the billing address is provided in good faith, is a size where the purchaser has actual operations and is not morely a post office box.	
	363C.530	services.	If a business entity provides money onto or wire transfer services and the money order or wire transfer is delivered to, or picked up at, a bustion in this State, the gross revenue from the fees for such services is sitused to this State, regustless of where the money order or wire transfer service originates.	
59	363C.535	Revenue from payroll services.	1. If a basiness entiry provides popular devices for a purchaser whose employees are bearded only it this State, the gas revenue from those services instead to this State, engagines on beare the services are performed. If a basiness only provides popular services for a purchaser whose complexes are bearded both which an advanced of this sea at the popular services are provided for employees to the state and a few areas of the services are provided portions of the services are provided for employees to be and to service a service of the services are performed and the demonstance of which is the total number of employees bearded both within and consider of this State for which payred services are performed.	
60	363C.540	Revenue from promotion services for events.	1. If a business entity promotes an event that will be led in this State, the goos revenue from the promotion services are situated to this State, reguelless of where the promotion services are performed. 2. If a business entity promotes a group of events that they like led bod within and outside of this State, the annual of the goos revenue from the promotion services are in a student buth State is equal to the total gross revenue from the promotion services to multiplied by a fraction, the amment of which is the multer of and those one centre fail in this New to which promotion services are performed and the domainster of which is the number of all known events the first the New to enable of the domainster of which is the number of all known events the first the value of a contained or which is the number of all known events the first the value of a contained or which is the number of all known events the first the value of a contained or which a reasonable or which a reasonable result to the contained or which a reasonable result the contained or the promotion of the contained or which a reasonable that the contained or the contained or which a reasonable to the three down and the promotion of the contained or which a reasonable to the three down and the promotion of the contained or which a reasonable to the contained or which a reasonable to the three down and the contained or which a reasonable to the contained or which are the co	
61	363C.545	Revenue from security services.	 If a business entity provides security services and the services are performed in this State, the gross revenue from those services is situated to this State. If a business entity provides security services and the services are performed outside of this State, the gross revenue from those services is situated outside of this State. If security services provided by a business entity review to a vine securities in situated outside of this State. If security services may be situated unside of of this State, the governeemen may be situated unside of this State. If security services provided by a business entity of the survices business that with a provided or within a reasonable time thereafter. 	
62	363C.550	Revenue from tax preparation services.	I. If a business entity provides tax preparation services for a purchaser located only in this State, the gross revenue from those services is situated to this State, negatelless of where the services are provided. 2. If a business entity provides tax preparation services for a purchaser with operations located both within and ounside of this State, the gross revenue from those services is situated to this State if the services provided are related to specific operations of the purchaser than a located in this State if the services provided are related to specific operations of the purchaser than a located in this State if the services provided are related to specific operations of the purchaser than a located in this State.	
			3. At the election of a business entity that provides tax preparation services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from tax preparation services may be strusted accordant to the unintensity and the substances of the transferred in a transferred in a transferred in a business to the reaches of the unintensity of the provided and the	
			purchaser, the following measures, if known, shall be considered in sequential order: (a) The branch, division or other business until where the purchaser primarily receives the benefit of the tax preparation services; (b) The primary location of the management operations of the business unit of the purchaser; and	
66	363C.555	Revenue from technical assistance services.	(c) The billing address of the purchaser, if the billing address is provided in good faith, is, as its where the purchaser has actual operations and is not morely a post office. If It is business entity provides technical assistance services in some parkners becarded only in this State, the good revenue from those services is studed to this State, regardless of where the services are provided. If a business entity provides technical assistance services for a purchaser becarded only in this State, the good revenue from those services is studed to this State if the services performed on the services are the services are provided.	
			are related to specific operations of the purchaser that are located in this State. 3. At the election of a business entiry that provides technical assistance services, and as long as it is applied in a reasonable, consistent and uniform manner, the gross revenue from technical assistance services may be sitused	
			according to the principal place of business of the purchaser or, if the purchaser is a natural person who is not engaging in a business, to the residence of the purchaser. 4. As used in this section, "principal place of business" means the location where the business unit purchasing the technical assistance services primarily maintains its operations. In determining the principal place of business of a purchaser, the following measures, it known, shall be considered in sequential order:	
			(a) The branch, division or other business unit where the purchaser primarily receives the benefit of the technical assistance services; (b) The primary location of the management operations of the business unit of the purchaser; and (c) The billing address of the purchaser; the billing address is powried in good that, is a size where the purchaser has actual operations and is not merely a post office box.	
64	363C.560	Revenue from testing services at testing laboratory.	Except as otherwise provided in subsection 3, if a business entity provides testing services at a testing laboratory located in this State, the gross revenue from the sale of the testing services is situated to this State. Except as otherwise provided in subsection 3, if a business entity provides testing services at a testing laboratory outside of this State, the gross revenue from the sale of those services is situated outside of this State.	
			3. If a business entity provides testing services and the testing services relate to various locations both within and outside of this State, the gross revenue from those services may be situated using any reasonable, consistent and uniform method of apportionment that is supported by the business records of the business nearly as they existed at the time the service was provided or within a reasonable time thereafter.	
65	363C.565	Revenue from towing services.	The gross revenue of a business entity that provides towing services is sitused to this State if the towing services originate from a location in this State and the destination of the towing services is a location in this State.	

CHAPTER 363C - COMMERCE TAX

66		Revenue from transportation services, air	1. Except as otherwise provided in subsection 2, the gross revenue of a business entity from transportation services is sitused to this State if the transportation services originate from a location in this State and the final	
		transportation services and logistics services.	destination of the transportation services, as determined by the bill of lading, proof of delivery or other document containing both the origin and final destination of the transportation services, is a location in this State.	
			2. The gross revenue of a business entity from air transportation services or transportation services provided pursuant to chapter 706 of NRS is sitused to this State if the transportation services originate from a location in this	
			State and the destination at which the passenger or property being transported finally exits the vehicle or aircraft is in this State.	
			The gross revenue from the performance of logistics services that relate to:	
			(a) Inventory management or warehousing operations is sitused to the location of the inventory or warehouse.	
			(b) Purchasing operations is sitused to the location where the purchaser of the logistics services benefits from such services. In determining the location of such a purchaser, the following measures, if known, shall be	
			considered in sequential order:	
			 The branch, division or other business unit where the purchaser primarily receives the benefit of the logistics services; 	
			(2) The primary location of the management operations of the business unit of the purchaser; and	
			(3) The billing address of the purchaser, if the billing address is provided in good faith, is a site where the purchaser has actual operations and is not merely a post office box.	
			4. The gross receipts from logistics services that relate to multiple types of logistics operations may be sitused using any reasonable, consistent and uniform method of apportionment that is supported by the business records	
			of the business entity as they existed at the time the service was provided or within a reasonable time thereafter.	
			5. As used in this section, "logistics services" includes, without limitation, purchasing, inventory management, warehousing, shipping and customer returns but does not include transportation or brokerage services.	
67	363C.575	Revenue from travel arrangement services.	1. If a business entity provides travel arrangement services for a purchaser located only in this State, the gross revenue from those services is sitused to this State, regardless of where the services are performed or the location of	
		_	the travel destination.	
			2. If a business entity provides travel arrangement services for a purchaser with operations located both within and outside of this State, the gross revenue from those services is sitused to this State if the services performed	
			are related to a specific employee whose post of duty is in this State.	
68	363C.580	Revenue from veterinarian services.	If a business entity provides veterinarian services in this State, the gross revenue from those services is sitused to this State.	
_				
69	363C.585	Revenue from waste management services.	If a business entity provides waste management services in this State, the gross revenue from those services is sitused to this State.	
70	363C.590	Business interruption insurance proceeds.	The gross revenue received by a business entity engaging in a business in this State from business interruption insurance proceeds for lost revenue is sitused to the location of the business entity.	
		End		

CHAPTER 363D - TAX ON GROSS REVENUE OF GOLD AND SILVER MINING BUSINESSES

(R130-21 - Adopted by NTC but deferred at LCB)

CHAPTER 364 - TAX ON RENTAL OF TRANSIENT LODGING

No.	NA Cit:	AC tation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1)	CHAPTER 364 - TAX ON RENTAL OF TRANSIENT LODGING		
:	364.0	.010	Definitions.	As used in this chapter, unless the context otherwise requires: 1. "Department" much the department of studies required: 2. "Varienting body" means the greening body of a country, day or two which is required to impose a tox pursuant to NRS 244.3332 or 266.096. 3. "The "manufaction to an indepart queried to the proposed pursuant to NRS 244.3332 or 266.096. 3. "The "manufaction to an indepart queried to the proposed pursuant to NRS 244.3332 or 266.096.	
	364.0	.020	Payment to department.	A governing body shall pay to the department three-eighths of all proceeds of the tax within 30 days after the date on which the tax is to be paid to the governing body.	
	364.0	.030	Disputes relating to payment of tax.	 Any dispet reduting to an overpressent or underpressent made to a governing body by a person in the business of providing belging must be resolved pursuant to the ordinance adopted by the governing body impossing the task. Except as otherwise provided in subsection 1, a person or governing body may pestion the Nevada tax commission to resolve any disputes relating to overpressures or underpressent much to the department by a summerable body or any feed indiscusser facilities these includes executions. 	
:	364.0		Retention of records by governing body; inspection.	A governing body shall retain its records relating to the tax for 3 years. The records must be open to inspection by the department so that it may accertain such information as may be necessary to enforce the tax.	
	364.0		Annual examination of records; availability of working papers to department.	In the conjustion with its annual adult, a preventing body that provide for the examination of the records remaintain which relate to the text to determine that the previous of the law and this chapter relating to the preceded of the set which the most find of the objective three there complied with A. Ellinged resconceptions are the included of the andult of report. 2. Upon regard, the verding papers of the author relating to the examination of the records maintained by the governing body must be made residable without charge to the department for impection so that it may ascertam and information may be increased previously and the residence of the records and the relation of the record and the record and the relation of the record and the relation of the relation of the record and the relation of the record and the relation of the relation of the record and the relation of the relation of the record and the relation of the re	
			End		

CHAPTER 368A - TAX ON LIVE ENTERTAINMENT

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	R056-21	LET - Local Government Exempt		
2		R056-21 - Section 1	Chapter 368A of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.	
3		R056-21 - Section 2	1. For the purposes of paragraph (t) of subsection 4 of NRS 366A.200, as attended by section 1.7 of Senate Bill No. 367, chapter 417, Statuses of Nevada 2021, at page 2708, live extensiminent is provided by or entirely for the processing of the p	
4		R056-21 - Section 3	LAvy genes who claims to be a governmental entity, except from the provisions of NRS SRA.200, as mended by section 1 of Secase BB No. 807, chapter 417, Section Review of the Section	
5	368A.010	Definitions.	As used in NAC 388A.010 to 368A.170, inclusive, and sections 2 and 3 of this regulation, unless the context otherwise requires, the words and terms defined in NAC 368A.030 to 368A.095, inclusive, have the meanings ascribed to them in those sections.	
6	368A.030 368A.040	"Commission" defined. "Department" defined.	"Commission" means the Nevada Tax Commission. "Department" means the Department of Taxation.	
7	368A.070	"Nonprofit organization" defined.	"Nonprofit organization" means any organization described in paragraph (a) of subsection 2 of NRS 368A.200 or paragraph (d) of subsection 4 of that section.	
9	368A.080	"Patron" defined.	"Patron" means a person who gains access to a facility where live entertainment is provided and who neither solicits not receives, from any source, any payment, reimbursement, remuneration or other form of consideration, other than a prize for participation in a contest between patrons, for being present in the facility or providing live entertainment at the facility.	
10	368A.090	"Taxpayer" defined.	"Expayer" means any person described in NRS 368A.110.	
11	368A.093	"Ticket broker" defined.	"Ticket broker" means a person who is not affiliated with a taxpayer and who purchases an admission to a facility where live entertainment is provided from the taxpayer for the purpose of resale to a patron.	
12	368A.100	"liket service provider" defined. Interpretation of certain terms.	Takes service provided "means a promot who, prosume to an agreement with a suppoyer and no health of the suppoyer, with to a parson an admission to a facility where the ecentralizated in provided. 1. "Admission" to mean the right or privilege to extent, or have exceed to a facility where the extention and a facility and the provided and the support of privilege to extent, or have exceed to a facility where the extention contain. 2. "Consignmentary" to mean the graining of admission to a facility where the extention contain. 3. "Consignmentary" to mean the graining of admission to a facility where the extention contain. 4. "Consignmentary" to mean the graining of admission to a facility where the extention contain. 5. "Consignmentary" to mean the graining of admission to a facility where the extention contain. 6. "Admission grain produced activity" to mean a manual part of a manufactory for the graining of admission and the produced and th	
	368A.110	Taxpayers: General requirements: specification of provisions applicable to learned gaining establishments, excerts and execut services.	tion, photograph albam, digital modes for video tage or disc, or on the elevision. S. "Switch change or spot the few or change to make a manusati imposed and mercived by, or on behalf of, a supplyer without the payment of which a patron could not obtain adminision to a facility where the emerciatement is provided. The term does not include an anomal imposed and retained by a stack relative or a takes ervice provider. S. "Supplying after" in the basic any area or premise where multiple vedeous assemble for the principal proposed of stilling pools or service, in gualdless of whether consideration is collected for the right or privilege of enseing 10. The "Let" in mean a physical or destructed comment that provides a param administor to a facility where live extensionment is provided. It Except as netwerine provided in softworten A, if a supplyer intends to provide by extensions of chapter 1980 Act (38A A) MS and MAC (38A A) TO, (backborn, and sections 2 and 5 of this register with the Department to collect the sur- tended to the provided and the section A of a supplyer intends to provide by the section of chapter 1980 Act (38A A) MS and MAC (38A A) TO, (backborn, and sections 2 and 3 of this registerion. 2. Except as notherwise provided in softworten a description of the provided in softworten and the tax to be Department to collect the sur- tended to the supplyer of the sur- tended to the supplyer of the sur- tended to the sur- 2. Except an otherwise provided in softworten and the sur- 2. Except an otherwise provided in softworten and the sur- 3. Except an otherwise provided in softworten and the sur- 4. Except an otherwise provided in softworten and the sur- 5. Except an otherwise provided in softworten and the sur- 5. Except an otherwise provided in softworten and the sur- 5. Except an otherwise provided in softworten and the sur- 5. Except an otherwise provided in softworten and the sur- 5. Except an otherwise provided in softworten and the sur- 5. Except an otherwise provided in softworten and	
14	368A.120	Applicability of tax: Admission charge to	(as Region's with the Department to collect the ax on the entertainment. The taxpayer shall themselver collect and remit the tax to the Department in accordance with the provisions chapter 368A of NRS and NAC 388A 010 of 308A, 710 includes. (b) Maintain the following records for a period of at least 4 years after the date on which the record is creased. (c) The date on which the exvisce of according a period of an least 4 years after the date on which the record is creased. (c) The full amount chapted for this review. (c) Minds the records suitable for imprecision by the Department upon demand at reasonable times during regular business bours. L. An administor charge is subject to the tax imposed by chapter 368A of NRS when the administor charge is paid in exchange for administor to a facility where taxable for extending the contractions of when the	
15	368A.120	Applicationary of tax: Admission energy to facility; exceptions.	1. And antimates studied a studyces to the first supposed by chapter 960-6 or NAS When the demanded chapter gold and releasing to damasses to a nearly water taxates are entertainment a provincia, regardless or when the 2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-	
16	368A.130	Determination of maximum occupancy by Department; presumption when maximum occupancy not designated on permit; rebuttal of presumption by taxpayer.	1. For the purposes of subsection of AVISS 2604, 2000, the Department shall determine the maximum occupacy of a facility where be entritiment is provided in accordance with the provisions of pragraphy (b) of absolicits of AVISS 2604, 2000 (the real proprises of the purposes of absolution to the proprises of the purposes of absolution to the proprises of the purposes of the purpose of the purposes of the purposes of the purposes of the purpose	
17	368A.140	Computation of amount of tax due: Generally.	1. Personate to the provisions of subsection 1 of NRS 36th A200. (a) If the tauther even is an administion to their give this best we where live entertainment is provided, the Department shall apply the tax rate to the total administion charge less the sum of any tax imposed by the United States upon or with respect to an administion to design to live entertainment, whether imposed appoint the suppoper of the partner. The same of the partner of the same of	
18	368A.143	Computation of amount of tax due: License or rental fee paid for luxury suite, box or similar product.	1. For the purposes of subsection 4 of NRS 388A,002. (b) If a Kenne or remail for paid for a heavy state, box so or similar product at a facility with a maximum occupancy of at least 7,500 persons includes the administrator of a section intuitive of purposes to live cuterationness or so that the state of the section of	
19	368A.147	Collection of tax due.	The tax imposed by chapter 1884 of NSE must be collected by: 1. A taxpayer from a ticket bedeer or patron at the time of the sale of an admission to a facility where taxable live entertainment is provided. 2. A dicket everbe provider from a patron at the time of the sale of an admission to a facility where taxable live entertainment is provided.	
20		Scope of exemption for acceptofit organizations; assessment and computation of tax by Department.	1. For the pusposes of paragraph (d) of subsection 4 of NRS 3604, 200, the entertainment is provided by or entirely for the benefit of a nonprofit organization if the proceeds of the adminison charges to the facility where the neverteement provided become the property of the amposted organization. The proceeds of the adminison charges do not become the property of a person done than a nonprofit organization is long as the person are consistent to the proceeds that is received to over the first, supported to consider a post-upon time of the proceeds and the contraction of the proceeds of the subsection of the proceeds of the subsection of the proceeds of the proc	
21		Documentation required for exemption of nonprofit organization.	1. Any person who claims to be a somptoff cognization current from the provisions of NRS 360a. 200 or any person who claims to provide live centralizament entirely for the beard of such a incorporal organization, has the based on privacy by a perponduration of the ordenect that the person is except from the incorporal proposal cognization countries. 2. Any person who claims to be an anotyped cognization country from the provisions of NRS 360a. 200, or any person who claims to provide live entertainment enterly for the bearful of such a nonport of organization, shall upon the request of the Department, provide to the Department of the Department, provide the Department of the De	
22	368A.170	Ores-collection of sux: Duties of tagapyer and Department, refund to pation; payment of over-collection to Department under certain circumstances.	1. A used in this section, "over-collection" mean any amount or oblected as a tax on the contentiment that is except from transition pursuant to subsection 4 of NRS 508A.200, or any amount in excess of the amount of the applicable tax as composed in accordance with subsection 1.2 and 5078 508A.200. 2. Any over-collection must, if possible, be refunded by the tappop or to the pains from whom it was collected. (b) Within 60 days after reporting to the Department that a refund must be made, made an accounting to the Department of all refunds poid. The accounting must be accompanied by any supporting documents required by the Department of all refunds poid. The accounting must be accompanied by any supporting documents required by the Department of all refunds poid. The accounting must be accompanied by any supporting documents required by the Department of all refunds poid. The accounting must be accompanied by any supporting documents required by the Department of all refunds poid. The accounting must be accompanied by any supporting documents required by additional transitional results of a support results post to the Department of all refunds poid. The accounting must be accompanied by any supporting documents required by subsection 2. 5. If an added of a support reveals the existence of an over-collection that all refunds poid and the accounting must be accompanied by any supporting documents required by subsection 2. 6. Of all the over-collection nowed any distinction 2.	
		End		

CHAPTER 369 - INTOXICATING LIQUOR: LICENSES AND TAXES

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

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No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	369.001	Definitions.	As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 369,002 to 369,008, inclusive, have the meanings ascribed to them in those sections.	
2	369.002	"Case of wine" defined.	"Case of wine" means 12 bottles of wine, each containing 750 milliliters of wine, or an amount equal to that volume of wine which equals 2.37753 wine gallons.	
3	369.003	"Department" defined.	"Department" means the Department of Taxation.	
4	369.004	"Fiscal year" or "year" defined.	"Fiscal year" or "year" means the 12-month period from July I through June 30.	
5	369.006	"Liquor" defined.	"Liquor" has the meaning ascribed to it in NRS 369.040.	
6	369.008	"Supplier" defined.	"Supplier" has the meaning ascribed to it in NRS 369.111.	
	369.010	Shipments to permissible persons.	 A person with a valid certificate of compliance may ship direct to a person with a permit as a permissible person without the necessity of delivery being made first to a licensed importer-wholesaler if the shipment is made only to an institution, school, hospital or church in this State for industrial, medical, scientific or sacramental purposes and not for 	
7			concocting beverages for drink. 2. The person ordering the shipment must present the number of his or her permit with the order and the shipment must be reported by the holder of the certificate of compliance	
			on the monthly reporting form.	
8	369.012	Certificate of compliance.	Before a supplier ships liquor into this State pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490, the supplier must obtain a certificate of compliance issued pursuant to NRS 369.430.	
	369.014	Payment of excise tax; penalty and interest on	A supplier who ships liquor into this State pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490 must pay to the Department the excise tax levied pursuant to NRS	
9	369.016	late payment. Submission of report for shipments of liquor:	593330 on refeire the 20th day of the month after the date that the liquor was shipped to a person in this State. If the supplier pays the excise tax on or before the 15th day of the month after the date that the liquor was shipped to a person in this State, the supplier may deduct 3 percent of the amount of the excise tax. The Department shall assess a penalty and interest on any late taxes pursuant to the provisions of NRS 360.417.	
	369.016	Submission of report for shipments of liquor; failure to comply.	 A supplier shall submit to the Department, with documentation, a report on a form prescribed by the Department that includes, without limitation, the: (a) Name and address of the person to whom the liquor was shipped; 	
			(b) Kind of liquor shipped in each order; (c) Quantity of liquor shipped in each order in gallons rounded to the nearest one-hundredth;	
10			(d) Percentage of alcohol by volume; and (e) Date of shipping.	
			A supplier shall submit the report set forth in subsection 1 on: (a) The date that the supplier pays the excise tax pursuant to NAC 369.014; or	
			 (b) The 20th day of each month in which the supplier does not ship any liquor. Failure to file the report set forth in this section is grounds for suspension of the certificate of compliance of the supplier issued pursuant to NRS 369.430. 	
	369.020	Conversion of liters to gallons.	The reports of licensees must be in wine gallons.	
			 To convert liters to wine gallons for reporting purposes, licensees shall use the following standards: (a) For wine, to convert to wine gallons on any record or report, the quantity in liters must be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The 	
11			resulting figures must be rounded to the nearest one-hundredth of a gallon. (b) For distilled spirits, to convert liters to wine gallons on any record or report, the quantity in liters shall be multiplied by 0.264172 to determine the equivalent quantity in wine	
			gallons. The resulting figure must be rounded to the nearest one-hundredth of a gallon.	
12	369.026	Designation of importer; notice.	A supplier who designates an importer in this State pursuant to NRS 369.386 shall submit a written notice to the Department which includes, without limitation, the name and address of each designated importer before he or she ships any liquor into this State.	
	369.028	Notice required for certain shipments of wine;	A supplier who is required to pay the fee set forth in NRS 369.466 shall notify the Department in writing that the supplier has shipped 200 cases or more of wine on the date.	
13		fee; failure to comply.	2. Failure to pay the fee, pursuant to the provisions of NRS 369.466 is grounds for suspension of the certificate of compliance of the supplier issued pursuant to NRS 369.430.	
	369.030	Receipt by Commission of reports, returns and remittances.	1. Any report, return or remittance to cover a payment required by chapter 369 of NRS, which is transmitted through the United States mail shall be deemed filed or received on the date shown by the post office cancellation mark stamped upon the envelope containing it, or on the date it was mailed if proof satisfactory to the Nevada Tax Commission establishes	
			A receipt for material sent by certified or registered mail, if different than the post office cancellation mark, will prevail if the date on the receipt is earlier than the cancellation.	
			 A record to material sent by certified or registered main, if different than the post office cancellation mark, will prevail if the cance of the receipt is earlier than the cancellation date. A record authenticated by the post office that the cancellation date on certain batches of mail was erroneous is proof satisfactory to the Commission that the mailing was made 	
14			on a date other than the post office cancellation date.	
			4. If it is known that the postal service was inoperative at a certain time due to strikes, riots, warfare, acts of God or other reasons, the Commission will consider the circumstances, and if there is other evidence of timely mailing will accept the evidence and deem the return or payment timely.	
			5. The cancellation date affixed by a postage meter in possession of the taxpayer or other person will be disregarded as proof of the date mailed whenever it is contradicted by an official post office cancellation mark stamped upon the envelope containing it. Statements by a taxpayer or the taxpayer's employees, alone, will not be sufficient to refute the post	
			office cancellation date as the date of mailing.	
	369.055	Payment to wholesale dealer by retail liquor store by electronic transfer of money	 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 	
		authorized.	(b) Does not pay any costs incurred by the retail liquor store for use of the electronic transfer of money.	
15			 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. 	
			 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.	
16	R068-21	Liquor Delivery and Periodic Auditing		
17		R068-21 - Section 1	Chapter 369 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 9, inclusive, of this regulation.	
.,		R068-21 - Section 2	iorin as sections 2 to 9, inclusive, or this regulation. 1. A retail liquor store, or a delivery support service acting on behalf of a retail	
		1000-21 - Decada 2	liquor store, may accept orders for and deliver liquor in its original package to a consumer pursuant to NRS 369.489, only if:	
			(a) The liquor is not for resale;(b) The original package of liquor originates from the premises of the retail liquor store making the sale;	
			(c) The liquor is sold by the retail liquor store; (d) The retail liquor store has met all local licensing requirements to engage in business as a retailer of liquor in the jurisdiction where the retail liquor store is located and where the	
18			delivery occurs; (e) The liquor was purchased by the retail liquor store from a wholesaler in compliance with the marketing area of the wholesaler;	
			(f) The delivery originates during the posted business hours of the retail liquor store; and (g) In the case of a delivery support service acting on behalf of a retail liquor store, the delivery support service has entered into a written agreement with the retail liquor store to	
			deliver liquor to consumers on behalf of the retail liquor store. 2. A retail liquor store or its agent may accept an order for the sale and delivery of liquor pursuant to this section and NRS 369.489 that is made in person, is submitted in writing or	
			is made by telephone or through the Internet. 3. As used in this section, "marketing area" has the meaning ascribed to it in NRS 597.136.	
_		R068-21 - Section 3	 A retail liquor store, or a delivery support service acting on behalf of a retail liquor store, shall ensure that any person making a delivery on behalf of the retail liquor store or delivery support service pursuant to NRS 369.489: 	
			(a) Is not less than 21 years of age; and (b) Maintains the delivery log required by section 5 of this regulation.	
19			2. A retail liquor store, or a delivery support service acting on behalf of a retail liquor store, shall make a delivery of liquor pursuant to NRS 369.489, only to a person at the address specified in the order as the delivery address who is 21 years of age or older. The address specified in the order as the delivery address may be the designated pick-up area of the retail	
			speciates in the outer as the deview; administration with 52 years of age of other. The administration in the other as the devivery administration was presented by the delivery administration in the other as the other administration was a final frequency administration. The present a three delivery address to accept the order, the retail liquor store, or delivery support service acting on behalf of the retail liquor store, shall retain possession of the liquor and return it to the retail liquor store. Shall retain possession of the liquor and return it to the retail liquor store.	
			liquor store, shall retain possession of the liquor and return it to the retail liquor store. 3. A retail liquor store, or a delivery support service acting on behalf of a retail liquor store, shall not make a delivery of liquor to a person who appears to show signs of intoxication.	
		noon at the state of		
20		R068-21 - Section 4	Action taken by a delivery support service on behalf of a retail liquor store to facilitate a sale of liquor by the retail liquor store, including, without limitation, the soliciting or receiving of an order for liquor or the delivery of liquor on behalf of a retail liquor store, shall not be deemed a sale, as defined in NRS 369.100, by the delivery support service.	
		R068-21 - Section 5	1. Each person who makes a delivery pursuant to NRS 369.489, on behalf of a retail liquor store, or delivery support service acting on behalf of a retail liquor store, shall maintain a delivery log which includes the following for each delivery of liquor made:	
			(a) The name of the purchaser; (b) The name and date of birth of the person who accepts delivery as shown on his or her form of identification shown pursuant to subsection 2;	
			(c) The street address of the delivery location; (d) The time and date of the purchase and delivery; and	
21			(o) The time and uner on the plantanes and neverty, and (e) The signature or other verification of the identity of the person who accepts the delivery. 2. A person who makes a delivery pursuant to NRS 369-489, on behalf of a retail liquor store, or a delivery support service acting on behalf of a retail liquor store, shall not release	
			the delivery until he or she has been shown an acceptable form of identification by the person who accepts delivery at the address listed on the order as the delivery address.	
			Acceptable forms of identification are a valid driver's license, permanent resident card, tribal identification card or any other written or documentary evidence issued by a governmental entity indicating that the person is 21 years of age or older.	
		R068-21 - Section 6	A retail liquor store shall maintain the delivery orders, delivery logs, receipts and journals relevant to each delivery made by the retail liquor store, or delivery support service acting	
22			A retail inflort store small maintain the delivery orders, delivery logs, receipts and journais receivant to each delivery made of you fretail inflort store, or delivery support service acting husiness hours, or delivery stores, and preserve those records for at least 4 years. All such delivery orders, delivery logs, receipts and journals shall be exhibited at any time during business hours, upon reasonable notice, to the Department or any of its agents. Pursuant to NRS 369.550, any person preventing or interfering with such inspection shall be guilty of	
			business hours, upon reasonable notice, to the Department or any of its agents. Pursuant to NRS 369,250, any person preventing or interfering with such inspection shall be guilty of a misdemeanor.	
		R068-21 - Section 7	The Department may impose the following penalties on a retail liquor store that violates any of the provisions of sections 2 to 6, inclusive, of this regulation within any 24 month	
23			period: 1. For the first violation, a penalty of not more than \$500.	
23			2. For the second violation, a penalty of not more than \$1,000. 3. For the third and any subsequent violation, a penalty of not more than \$5,000 or a license suspension, or both such penalty and suspension.	
		R068-21 - Section 8	1. Each county and city in this State shall adopt ordinances regulating liquor delivery which are consistent with the provisions of NRS 369,489 and sections 2 to 7, inclusive, of this	
24		NOOD-21 * SECTION 0	regulation.	
		DOGS 21 Sention 0	2. Nothing in sections 2 to 8, inclusive, of this regulation shall be construed to prohibit a local government from adopting ordinances as otherwise authorized by law.	
		R068-21 - Section 9	1. A brew pub which manufactures and sells malt beverages to a wholesaler located outside of this State shall maintain such records as are necessary to determine the amount of malt beverages manufactured by the brew pub for sale to a wholesaler located outside of this State, including, without limitation, records documenting:	
			(a) The kind and quantity of malt beverages shipped in each order of malt beverages;(b) The name of the wholesaler located outside of this State to whom each order of malt beverages was shipped; and	
25			(c) The physical location to which each order of malt beverages was shipped and the date of shipping. 2. The records maintained pursuant to this section must be preserved for not less than 4 years.	
			3. A brew pub shall make the records maintained pursuant to this section available for inspection and auditing by the Department or any of its agents, on demand, at reasonable times during regular business hours.	
		End		

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

No. 10	No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
Note		370.010	GENERAL PROVISIONS Definitions	As used in this chapter unless the context otherwise requires:	
March Marc	2	3/0.010	Detantions.	 "Commission" means the Nevada Tax Commission. 	
Part	3	370.015	Applicant for license: Compliance with chapter 370A of NRS.	The Department will not approve an application for a license pursuant to this chapter if the applicant is not in compliance with the provisions of chapter 370A of NRS.	
The control of the co	4		CIGARETTES		
Company	5				
Company Comp	6	370.030		 The privilege of using a stamping machine to apply cigarette revenues stamps will be granted to keened wholesale cigarette dealers upon written request to the Department subject to compliance with the following terms (a) Cigarette revenue stamps applied by machines must be approved by the Department with the security codes provided by the manufacturer. (b) Only circurates bearing olors and leabile circurates revenue stamps may be distributed by webstand dealers. 	
Company				(c) Cigarette revenue stamps may only be applied by machines owned or leased by the licensed wholesale dealer for which a security code has been provided to the Department. (d) All cigarette revenue stamps applied upon packages must be of a special type devised and specified for the machines by the manufacturer. All cigarette revenue stamps must be applied on the bottom of the original	
Part				(f) All wholesale dealers permitted to use stamping machines must take every reasonable precaution to prevent the theft of, unauthorized use of or tampering with the machines.	
The control of the co				(h) All equipment must be serviced and cleaned according to the instructions issued by the manufacturer of the machine.	
with the control of t				Upon the failure of any licensed wholesale dealer to fully comply with subsection 1, the permission to use the machines will be summarily withdrawn and the dealer will be required to affix water decal stamps until	
The company of the co	7	370.100	Placement of cigarettes in vending machines; inspection of machines by Department	1. All packages or packets of cigarettes in each vending machine which has an opening or transparent panel through which a sampling of all of the brands of cigarettes are visible must be placed in the machine so that the	
Part				On demand, an operator of cigarette vending machines shall allow any authorized representative of the Department to accompany any employee of the operator on his or her route, during business hours and on	
Part	8	370.120	Receipt of reports, returns and remittances sent by mail.	nostmark stammed upon the envelope containing it as provided in NRS 238 100 or on the date it was mailed if other proof satisfactory to the Commission establishes that it was timely deposited in the United States mail	
Part Company				The date on a receipt for material sent by certified or registered mail, if different from the postmark, prevails if the date on the receipt is earlier than the date of the postmark.	
The Property of the Company of the C				4. If it is known that the postal service was inoperative at a certain time because of a strike, riot, warfare or act of God or for some other reason, the Commission will consider the circumstances, and if there is other evidence of timely maling, will accept the evidence and deem the return or payment timely.	
No. Processing Continues and Continues a				5. A postmark affixed by a postage meter in the possession of the taxpayer or other person outside the post office will be disregarded as proof of the date mailed whenever it is contradicted by an official postmark stamped upon the envelope containing the payment. Unless comoborated, statements by a taxpayer or the taxpayer's employees are not sufficient to refute the postmark as the date of mailing.	
Company Comp	9				
Note	10				
Section Processing Conference of the Confere			intent to sell taxable product.	provided by the Department.	
The second control of the second control o	11	370.150		A wholesale dealer in products made from tobacco, other than eigareties, shall indicate on his or her invoices of sale the amount of the tax he or she is required to pay pursuant to NRS 370.450 as a part of the total price of those products. This amount must not be charged to the retail dealer as a separate item.	
Company Comp	12	370.160	Payment of tax; monthly return.	2. Each wholesale dealer shall submit with his or her payment a return on a form provided by the Department. If a wholesale dealer does not make a taxable sale during the preceding month, he or she shall file a return	
Section Company of the company o	13	370.165	Allowance of tax credits.	The Department will allow a credit authorized by NRS 370.490 only if the wholesale dealer who files the claim for the credit is the wholesale dealer who originally reported and paid the tax to the Department.	
Section Process Section Pr				2. A wholesale dealer who did not originally report and pay the tax to the Department may request from the wholesale dealer who originally reported and paid the tax to the Department payment of an amount equal to the credit authorized by NRS 370.490. Such a request must include a credit memo of the manufacturer for proof of returned merchandise or a duplicate or copy of the invoice as proof of the sale outside the State.	
FERRICATION CONTROL TO ADDRESS OF THE CONTROL OF T				3. A wavenum seasor was a anower a cream autonomzes by NNS 3/10-490 and wno, pursuant to subsection Z, makes a payment to a wholesale dealer who did not originally report and pay the tax to the Department may complete and file with the Department an amended return.	
Post	14		RESERVATIONS AND		
Section of the content of the cont	15	370.210	Sales by tribe that imposes tax equal to or	1. A tribe that is located and sells and deliven eigarettes or other products made from tobacco on an Indian reservation or colony whose governing body has imposed and is enforcing an excise tax on the products being	
The Comment of Contract Internal Contract Inte			greater than state tax.	sold at a rate which is equal to or greater than the rate of the tax imposed by the State on the same products shall furnish the Department a copy of the tribal ordinance which imposes the tribal tax. 2. The tribal tax must be applicable to at least all consumers who would otherwise be taxed under NRS 370,001 to 370,430, inclusive, and be a catally collected whether or not the retail establishment from which the	
The content of the				3. The Department will presume that the tax is being imposed and actually enforced by the tribe if the retail price of the cigarettes or other products made from tobacco exceeds the wholesale price charged to the tribe by an amount which is at least equal to the tax.	
with the form of projection and the second colors and the second c		200 220			
Service of Service of Service of Company of	16	370.220		or colony from a licensed wholesale dealer who has precollected the state tax on the cigarettes and other products.	
On Control of March Control of	17	370.230	Refund of precollected state tax: Procedure;	I. As used in this section, unless the context otherwise requires:	
10 The country of more in their country, the colors of the first of the country of the country of the first of the country o			rate.	(b) "Governing body" means the governmental entity that has the authority to make decisions for a tribe, commonly known as a tribal government.	
Of This contrary when the build be the build and properly when the build be th				(d) "Reservation" means an Indian reservation, Indian colosy or lands set aside for the use and occupancy of a tribe. (e) "Result dealer" means any person, other than a wholesale dealer or a smokeshop owned by a tribe, who is located on a reservation and who offers to sell or who is engaged in selling eigarettes, other tobacco products	
Part				(f) "Tribe" means any Indian tribe, Indian band, Indian colony or group of Indians recognized by the Federal Government as possessing a government-to-government relationship with the United States. 2. Upon application being made by a governing body which meets the requirements of this section, the Department shall refund to the governing body the tobacco taxes collected by the State on sales of tobacco to retain	
An analysis of the control of the project of the control of the					
1 Standard and the control of the co				all sales which occurred during not less than 1 month. The application must include: (a) The amount of tobacco on exclusionable vertical dealers during the month or months for which the refund is recuested:	
Description Company				(9) The counts of the counts where the apporter town wincent the counts are the country. (5) The counts of counties where the coated, and the quantity of tobacco purchased by retail dealers located in each country. 5. The governing body shall maintain, and provide to the Department upon request, documentation substantiating all refunds requested. The documentation must include:	
Compared to the process of the pro				(a) Identification of the purchaseers of tobacco as restal dealers, by name and address; (b) For each transaction for which a refund is requested, the:	
Control of the destination in the Company of the control for product of the pro				Price paid; Quantity purchased; and	
the first field growing or information by the section of the first formation of the first field and the current for the section of the company of the compan				(c) Such other information as the Department determines is reasonably necessary to document that a purchase qualifies for a refund pursuant to this section.	
the first field gradient unbranch by the micro and, in the found, and after cruded to a real folial when	18			6. If a sovernise body fails to maintain the records required by this section, files a fraudulest refind request or refuses to transmit to the Department information required nursuant to this section, the Department information required nursuant to this section, the Department information required nursuant to this section the Department may	
Company Comp				alter the refund procedure authorized by this section and, in lieu thereof, make direct refunds to a retail dealer who: (a) Is located on the reservation;	
3 79.25 Per la completa de la completa de particular de la completa del completa de la completa de la completa del completa de la completa del completa de la completa del complet				 (c) Pays the applicable tax imposed on the tobacco by the tribe; and 	
Post Section Company of the co	19	370.240		NAC 370.230 does not limit state statutes regarding the sale of cigarettes or other tobacco products, including, without limitation, chapter 370 of NRS, and is not a waiver of the sovereign powers of tribes.	
2 State Control Production Control Production Control Production	20	370.250	List of tribes eligible to purchase cigarettes	The Department will, as frequently as it deems necessary, publish and distribute to all licensed cigarette wholesale dealers a list of all tribes that are eligible to purchase:	
TORACCO PRODUCTS			products exempt from state tax.	Collect products not written used and stimples are attraced instead of state tax stamper; and Other products made from tobacco, exempt from the tax imposed by the State on products made from tobacco.	
No. 100 Columbia quasari delication Columbia quasari delicat	21				
Second players* detention. Second players* detention. Second players* and second players* of the players and players* and players* and players* of the p	22	370.300	Definitions.		
25 793.30 Nagarity in sunfactures: Expiring number for the subset of cover depois in question of great to great expectation of great to great expectation and prints; in sunmaring the cover depois in a great to great expectation of great to great expectation of the control of the sunmaring the cover depois in a great to great expectation of the control of the sunmaring the cover depois in a great to great expectation of the sunmaring the great expectation of the sunmaring the great expectation of the great expe			·		
for quantify curron deposits and reports. accompliance with requirements. (i) The complicative state properties and temporal common compliance with requirements. (ii) Has failed to see a positive state of the complete and temporal common compliance and temporal common			Nonparticipating manufacturer: Requirements	1. A nonparticipating manufacturer shall make escrow deposits in quarterly installments for the calendar year in which the sales covered by those deposits are made if:	
(i) Has failed to say polyagents centered by a polyagents centered by a polyagents centered by a polyagents centered by a polyagent ten comparison gain the comparison gain ten comparison gain ten comparison and tentor of any junification, and polyagents and polyagents of the polyag			for quarterly escrow deposits and reports;	(a) The nonparticipating manufacture: (1) Has not previously established a qualified escrow fund and made escrow deposits to that fund for sales in Nevada; (2) Has not made any escrow deposits for more than 1 year;	
(a) She more than 16 million eigenetic in Novada during a calcular quarter or (b). The Department in consultation with a first consultation with a consultation of the comparts operating an authorizer way not make the entire annual section deposite plenging manufacturer is required to make quarterly installments provided to the comparts operating an authorizer way not make the entire annual section of deposite plenging manufacturer is required to make quarterly installments parameter than the control and an appropriate plant of the position of the section of the control				(3) Has failed to make any escrow deposits in a complete and timely manner for any prior calendar year; (4) Has failed to pay any judgments entered against the nonparticipating manufacturer in any jurisdiction, including, without limitation, any judgments for any civil penalties arising from a failure to comply with the	
(i) Har researching same factors that the comparticipating same factors are inspired as currently installations for that year. 2. A comparticipating same factors who is necessary subjection. 2 of NRS 370A, 140 in a timely same for a particular year. 2. A comparticipating same factors who is necessary subjection. 2 of NRS 370A, 140 in a timely same for a particular year. 3. A comparticipating same factors who is necessary subjective. 3 of NRS 370A, 140 in a timely same for a particular year. 4. A comparticipating same factors who is necessary subjective. 3 of NRS 370A, 140 in a timely same for a particular year. 4. A comparticipating same factors who is necessary subjective. 3 of NRS 370A, 140 in a timely same for a particular year. 5. A comparticipating same factors who is necessary subjective. 3 of NRS 370A, 140 in a timely same for a particular year. 6. Deposit the fall more of the discreption of the same factors of the sam				(5) Sells more than 1.6 million cigarettes in Nevada during a calendar quarter; or (b) The Decartment in consultation with the Attorney General: (Sells more than 1.6 million cigarettes in Nevada during a calendar quarter; or (b) The Decartment in consultation with the Attorney General:	
2. A sosparticipating numericance who is required to make a quartery instillation in pressurable and the scales covered by the assolitance are make: (a) Depose the fall manue of their antibutation on the factor of the scale o				(1) Has reasonable cause to believe that the nonparticipating manufacturer may not make the entire annual escrow deposit otherwise required by subsection 2 of NRS 370A.140 in a timely manner for a particular year, and (2) Serves the nonnarticipating manufacturer with a notice that the nonnarticipating manufacturer is required to make marterly installments for that year.	
26 27 775.50 28 Described by Engineering Contents or Comparing the purpose of the Content or Comparing the Content of Content o				 A nonparticipating manufacturer who is required to make a quarterly installment pursuant to this section shall: Denoisy the full amount of that installment are no before the lack due of the month following the confundar counter in which the sales covered by the installment are made; and 	
(1) On the fore preciseded by the Autrory Generals. (2) In a free preciseded by the Autrory Generals. (3) In a consequence of the Consequence of				pursuant to this paragraph must be provided:	
(a) Serve the comparticipating manufacturer with a solic ordark the Department will more the name and brand families of the comparticipating manufacturer has able to present the directory of the comparticipating manufacturer will move the name and brand families of the nonparticipating manufacturer from the directory wiless the nonparticipating manufacturer has fully completed with the provisions of subsection 2 within that time. 26 ADMINISTRATIVE PROCEEDINGS: SUSPENSION OR REVOCATION OF LICENSER, REMOVAL FROM DIRECTORY OF MANUFACTURERS AND BRAND FAMILIES 27 POSSO Definitions. As used in NAC 370.590 to 370.595, inclusive, unless the context otherwise requires, the words and terms defined in NAC 370.590 to 370.552, inclusive, have the meanings accribed to them in those sections. 28 POSSO Theory of defined. Directory defined. Directory afforded. Directory afforded. Directory afforded. Directory afforded. Thereing officer means an administrative has judge appointed by the Commission pursuant to subsection 4 of NAC 370.550. Manufacturer of tobacco productor' or "manufacturer" has the meaning accrebed to the term "manufacturer of tobacco productor' or "manufacturer" has the meaning accrebed to the term "manufacturer of tobacco productor' or "manufacturer of tobacco productor" or "manufacturer" has the meaning accrebed to the term "manufacturer of tobacco productor' or "manufacturer of tobacco productor" or "manufacturer" has the meaning accrebed to the term "manufacturer of tobacco productor" or "manufa				(1) On a form prescribed by the Attorney General, or (2) Electronically, in a format researched by the Attorney General.	
abMINISTRATIVE PROCEEDINGS_SISPENSION OR REVOCATION OF LICENSE, REMOVAL FROM DIRECTORY OF ANNIFECTATIVE PROCEEDINGS_SISPENSION OR REVOCATION OF LICENSE, REMOVAL FROM DIRECTORY OF ANNIFECTATIVE OF ANNIFECTATIVE OF ANNIFECTATIVE OF ANNIFECTATIVE 27 70.500 Definition. As used in NAC 379.500 to 370.575, inclusive, unless the context otherwise requires, the words and terms defined in NAC 370.500 to 370.525, inclusive, have the meanings accribed to them in those sections. 28 70.510 "Directory" defined. "Directory" defined. "Directory" means the directory created pursuant to NRS 370.675. 29 70.555 "Hearing officer" defined. "General officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 270.546. 30 70.550 "Manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accribed				(a) Serve the nonparticipating manufacturer with a notice that the Department will remove the name and brand families of the nonparticipating manufacturer from the directory in 5 days, excluding weekends and holidays, unless the nonparticipating manufacturer flow the provisions of subsection 2 within that time; and	
PROCEEDINGS, SLISPESSION OR REVOCATION OF LICENSE, REMOVAL FROM DIRECTORY OF MANUFACTURES AND BRAND FAMILIES 27 275.50 Definition. As used in NAC 370.500 to 370.595, inclusive, unless the context otherwise requires, the words and terms defined in NAC 370.500 to 370.525, inclusive, have the menings accebed to them in those sections. 28 270.510 "Directory" defined. Directory" means the directory created pursuant to NRS 370.675. 29 270.515 "Hearing officer" defined. Thereing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 270.586. 30 370.530 "Manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" and the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufacturer" has the meaning accebed to the term "manufacturer of tobacco products" or "manufac				(v) - System we supersection of the comparing weakness and nonapy, and the service of the nonex granular to paragraph (a), remove the name and brand namines of the nonparticipating manufacturer has fully compiled with the provisions of subsection 2 within that time.	
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22 570.510 "Directory" defined. "Directory" means the directory cented parametrs to NRS 570.675. 29 570.515 "Hearing officer" defined. "Hearing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 770.545. 30 570.520 "Attendationare of obliveces products" or "manufacturer of obliveces products" or "manufacturer of obliveces products" or "manufacturer of obliveces products" in NRS 570A.600.					
29 70.515 "Hearing officer" defined. Hearing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 700.485. 30 70.523 "Manufacturer of babaccy products" or "manufacturer" has the meaning ascribed to the term "manufacturer of babaccy products" in NSS 700.4005. "manufacturer" defined. "manufacturer" and the meaning ascribed to the term "manufacturer of babaccy products" in NSS 700.4005.	27	370.500	Definitions.	As used in NAC 370.500 to 370.595, inclusive, unless the context otherwise requires, the words and terms defined in NAC 370.510 to 370.525, inclusive, have the meanings secribed to them in those sections.	
29 170.515 "Hearing officer" derinand. Hearing officer" means an administrative law judge appointed by the Commission pursuant to subsection 4 of NAC 770.548. 30 170.529 "Manufacturer of tobacco products" or "manufacturer" amendates of tobacco products" or "manufacturer of tobacco products" in NSS 370A.000. "manufacturer" defined. "manufacturer" defined.	28	370.510	"Directory" defined.	"Directory" means the directory created pursuant to NRS 370.675.	
"manufacturer" defined.					
	30	370.520		"Manufacturer of tobacco products" or "manufacturer" has the meaning ascribed to the term "manufacturer of tobacco products" in NRS 370A.000.	
31 2/13.25 "Responders certifice. "Responders certifice." "Responders certifice." "Responders certifice." The contract of the	31	370.525	"Respondent" defined.	"Respondent" means a licensee or manufacturer of tobacco products to whom the Department has issued a notice of hearing pursuant to NAC 370.545.	

CHAPTER 370 - TOBACCO: LICENSES AND TAXES; SUPERVISION OF MANUFACTURERS AND WHOLESALE DEALERS

Big Service of the company of the co					
Part	32	370.540	service of notice; opportunity to demonstrate compliance; effect of subsequent alleged	(b) A numberator of vishocco products and in brand families should be emoved from the directory, — the Department may use a ratice of interest to response to reach the theories or a ratice of interest to remove the manufacturer and in brand families from the directory, as applicable. 2. A notice issued pursuant to subsection I must include. 3. A statement of the ligal lamelogy for the supersons or resecution of the license or removal of the manufacturer and in brand families from the directory, as applicable; (b) A statement of the first which support the belief of the Department that the license should be unspeaded or revoked or from the manufacturer and in brand families should be removed from the directory, as applicable; (c) A statement of the first which support the belief of the Department of the directory as applicable; (d) A statement of the first which support the belief of the Department of the directory and applicable; (e) A statement of the first which support the belief of the Department of the state is under the support of the directory as applicable; (f) A statement of the first which support the belief of the Department of the state is under the support of the sup	
Part				issued persuant to subsective 1, demonstrate to the satisfaction of the Department that the learners is in fill compliance with all lawful requirements for resention of the learners of learners and the learners and learners	
Section Section Purpose of control of the purpose of the pur				4. A notice of neutr to remove a number-turer of robucts poducts and its band families from the directory must be exerted on the manufacturer by centified mail at the address identified by the number-turer by neutron annual centification made by the manufacturer to the Attempt, General power to New Start No. 18. 5. Any evidence to demonstrate compliance offered by a feenese or a manufacturer of obscore products within the period described in subparagraph (1) or (2) of paragraph (c) of subsection 2 must be delivered in period or by entirely due to the employee of the Deparament leaffields in the noise several on the leaves or number-turer. 6. If a feenese or mumfeturer of baccos products has received a notice issued paramet to subsection 1, for any subsequent adaptive violation of the same naturatory provision during the 2-year previol immediately following the issuance of our notice, the feenese or number-turer or industrial central control of the complexity of the control of the contr	
Inserting the content of the conte	33	370 545	Notice of hearing: contents and service of		
Part				subsection for FAC 375-58, a license or manufacturer of those poducts is not entitled to the 10-by period to demonstrate compliance, the Department may issue a notice of hearing. 2. A notice of himself guine and pursuant to this extress must, be laded in the first of the Department of the 10-by period to demonstrate compliance, the first sear is designed in the Store as it designed in the S	
Mark Service of the property of the Sample of the Samp	34	370.550	exclusion by hearing officer for untimely	Department a copy of each document which is reasonably available to the respondent and which the respondent reasonably believes will be used in support of his or her position. 2. A respondent may supplement the documents provided pursuant to subsection I on or before the date of the hearing only if good cause exists to demonstrate why the supplemental documents were not provided within the time resulted by subsection I.	
2. Any baciffed with a Standard Comment of your will be a large expectation by present of party will be a large expectation by particular ingressment of the party of	35	370.555		(a) Made in writing and (b) Served on the opsoing party and the hearing officer at least 10 husiness days before the date of the hearing. 2. Any response to a motion, other than a motion made at a hearing, must be: (a) Made in writing and (a) Made in writing and	
2. A stronger year for the proposed and proposed and party is a busined by proposed and party is a busined by proposed and pay and of the United States, and a stronger or administration of an interval to the proposed and a good and and post of the busined and a good and and post of the busined and a good and and post of the busined and a good and and post of the busined and a good and and post of the busined and a good and and post of the busined and a good and and post of the post of the busined and a good and and post of the post of the post of the busined and a good and and post of the post of th	36	370.560	Filing and service of briefs.	A hearing officer may order the parties to file briefs with the hearing officer before the hearing. Any brief filed with a hearing officer must be accompanied by an affidavit from the proponent showing service on all other parties of record.	
silican: A reposted fiab to appear at a horizon A reposted fiab to appear	37	370.565	representation by authorized representative of	 An attorney who represents a party at a hearing: Must be admitted to practice, and in good standing before the highest court of any state of the United States; and 	
1. A responded fash to appear at a barriag. 2. The barriag officer may be an granted a continuous. 3. The barriag officer may be a barriage officer make a determination that the respondent was given proper notice of the barriag. 4. The barriag officer may be a barriage of the concluded. 4. A decision in the many barriage of the concluded officer may be a barriage of the concluded officer may be a barriage of the many barriage	38	370.570	Continuances or recesses granted by hearing officer.	A hearing officer may, in his or her discretion, either before or during a hearing, grant continuances or recesses.	
conclusions; towards and envice of decisions. does not which decision becomes final. does not which decision becomes final. All the Department may procure and the proposation of witnesses and revices, the respondent may present the Department may conse-cambe the witnesses in the corder in which they are presented by the proposation. (a) When the population of witnesses and revices, the respondent may present the Department may conse-cambe the witnesses in the corder in which they are presented by the proposation. (b) Electronic first conditions of the interest consequence of the proposation of the interest consequence of the decision of the interest consequence of the proposation of contain evaluation of purposes of juicial prices. 4 2 370.590 Only argument on appeals: consideration of contained the proposation of the proposation o	39	370.575	Failure to appear.	2. The hearing officer has not granted a continuance; 3. The Denariment office root off that the resonandent was niven proper notice of the hearing; and	
2. A notice of appeal file personant in this section must be served on all parties and must. (a) Earliefly the decision for the appeal. (b) Earliefly the decision for the appeal. (c) Hearliefly the decision for the appeal. (d) Hearliefly the parts of the record before the bearing effort or the the appeal and decision for the appeal. (d) State calcular guents in the appeal and the state for the appeal. (d) State calcular guents in the appeal and the appeal and the appeal and the state of appeal. (d) An appeal	40	370.580	conclusions; issuance and service of decision;	(a) The Department will present witnesses and evidence and the respondent may cross-examine the witnesses in the order in which they are presented by the Department. (b) After the Department has completed in presentation of witnesses and evidence, the respondent may present witnesses are obtained undersee and the Department may cross-examine the witnesses. (c) After the respondent has completed in presentation of witnesses and evidence, the Department may call as a principal contained and the second of the second	
coratio evidence, issuance of writens decision, of the Commission will be finished to 15 minutes for each party. The appellum must present his or her argument first but may reserve time for nebutil following the presentation of argument by the appellum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but may reserve time for nebutil following the presentation of argument by the appealum must present him or her argument first but for a least the following first the argument of the appealum must present him or her argument first but for a least the argument first but for a least the argument first but for a least the argument for the final order. 4 States the Commission remains a case to the but found to the commission is a result and the argument for the final order. 5 The first but for a comment of the first a comment of the but found the date on which the revocation or suspension of the first end of the but found the date on which the revocation or suspension of the first end of the but found the date or which the revocat	41			2. A notice of append field pressure to this section must be served on all parties and must: (a) Identify the desiration from which the gas reposts, the dates on which the decision was issued and the basis for the append. (b) Stars with particularly each joint of the or of that which, it has beginned of the appellant, the hearing office overdeded or minconstruct, (b) Stars with particularly each joint of the or of that which, it has beginned and the appellant and the present. As no opening party may, not for the final 5 business days after service of a social or disputed, file with the Commission a response rebutting only the issues raised in the notice of appeal. Such a response may include destinations of the party of the record parties of the control before the desting officer that the companing party of the record parties the destination of the party of the record before the destination of the party of the record before the destination of the party of the record before the destination of the party of the record before the destination of the party of the record before the destination of the party of the record before the destination of the party of the record before the destination of the party of the	
learner, duties of wholeade dealer: continuation of activities and supersiston or revocation in effective. (b) Notify each mutiliariar of activities and supersiston or revocation in effective. (c) Notify each mutiliariar of heavier products from whose dealer mut not recognize on supersists of the fection or supersists of the fection of the fection of the fection or supersists of the fection of the fection or supersists of the fection of th	42	370.590	certain evidence; issuance of written decision;	of the Commission. 2. Out argument before the Commission will be limited to 15 minutes for each party. The appelant must present his or her argument first but may reserve time for rebuttal following the presentation of argument by the opposing anyw. The Commission will considered only educate the baseing officer and destribed in the notice of appeld or response to the notice of appeld. 3. The Commission may affirm, reverse we modify the decision of the hasting officer or remarks the case to the heating officer. The Executive Decease had, no behalf of the Commission, issue a written decision on the argument of the contract of the	
End	43	370.595	license; duties of wholesale dealer; continuation of activities until suspension or	1. The final order must not become effective and the Liense of the wholesale deader must not be suspended or revoked until 20 business days after the date of issuance of the final order. 2. The wholesale deader shall, with 30 Sussiance days after the date on which the final order is usualce. (a) body each rutil dealer that is a customer of the wholesale dealer of the revocation or suppension of the license of the wholesale dealer of the revocation or suppension becomes effective, and (b) Norly each multi-dealer that is a customer of the wholesale dealer purchases tobacce products of the revocation or suppension of the license of the wholesale dealer and the date on which the revocation or suppension becomes effective. 3. Until the date or which the revocation or suppension of the license of the wholesale dealer must be dealer purchases those or suppension becomes effective. 3. Until the date or which the revocation or suppension of the license in effective, the wholesale dealer must continue to ensure in an Intilia derivity otherwise unforcided or remained pursuant to clusters 700 and 370A	
			End		

	NAC			Analysis/Recommendation ("Repeal" with explaintain: "Amend" with explanation, or
No.	Citation	Discription of NAC	Language	"Maintain" as written)
1		General Provisions		
2	372.010	Definitions.	As used in this chapter, saless the content otherwise requires, the words and terms defined in NAC-172-021 to 372-035, inclusive, have the meanings ascribed in them in those sections.	
3	372.012	"Commission" defined.	**Commission** means the Nevado Tax Commission.	
4 5		"Computer" defined. "Computer software" defined.	"Compute" has the meaning accrebed to it in NRS 500B.410. "Computer order one" has the meaning accrebed to it in NRS 500B.415.	
	372.015	"Custom Computer software" defined.	"Custom computer software" means computer software which is not prewritten computer software.	
			Delivery (and processing and process	
9	372.018	"Department" defined.	"Department" mans the Department of Taxation.	
10	372.019 372.020	"Drug" defined. "Durable Medical Equipment"	"Drug" has the meaning secribed to 8 in NSS 5008.455 and include, without limitation, injectable dormal fillers, saline relations, medical grade gues and insulin. "Denable medical equipmens" mans equipment, including any exquir and replacement parts therefor, which:	
	372020	defined.	udende dualité regligation dans expresses, accusant que repart au repaceura para meritar, vacie. 2. la primarily au describently une de serve a model propose; 2. la primarily au denourably une de serve a model propose; 2. la primarily au denourably une de serve a model propose; 3. la primarily and executively une de serve a model propose; 4. la primarily and executively une describent model propose; 5. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executively under serve a model propose; 6. la primarily and executive and executive a model propose; 6. la primarily and executive and executive a model propose; 6. la primarily and executive and executive a model propose; 6. la primarily and executive and executive a model propose; 6. la primarily and executive and executive a model propose; 7. la primarily and executive and executive a model propose; 8. la primarily and executive and executive a model propose; 8. la primarily and executive and executive a model propose; 8. la primarily and executive and executive a model propose; 8. la primarily and executive and executive a model propose; 8. la primarily and executive and executive a model propose; 8. la primarily and executive a model propose; 8. la primarily and executive and executive a model propose; 8. la primarily and executive a model propose;	
11			3. Generally in not useful to a person in the absence of illness or injury; and 4. In at worm in or on the body.	
12	372.021	"Electronic" defined.	— and includes, without limited on, Arbections and orderic pillows, assochesia verification, bone growth simulators, dulysers and bidney finlysis machines. "Energonic" has the mensing acceleded to it in NRS 2008, 440.	
13	372.022	"Food" defined.	Food* has the meaning southed to it in 30% 350E 445.	
14	372.023 372.024	"Load & leave" defined. "Mobility Enhancing Equipment"	"Lade all lever" mans delivery to a parchaser by the sor of taughth strange mode where the taughth strong mode is not physically ransferred to the parchaser. **Making administrations** owns assentiated in a substitute are some and an administration and a substitute are some and an administration and a substitute are some an administration and a substitute are some and a substitute are some and a substitute are some an administration and a substitute are some administration and a substitute are some administration and a substitute are some and a substitute are som	
		defined.	**Making substance programe" non regioners, Maching on group and regional processor, which is a few processor of the processo	
15			3. Does ni incluke any mister whiche or equipment on an anton which to remail provided by a manufactors or formor which, or—and includes, within intrinsiant, multily implicating or areas for eligible with which and the growth on which adultily in the contract of the con	
-	372.026	"Pre-written computer software" defined.	"Provintion computer solvener" has the meaning seculated to a in 1863 500k 470.	
		defined. "Provibetic device" defined.	"Protekti devica" has the manaring accrited to it in NNS 3000.475 and include, we threat limitation, breast implants, fooding onderers, medicine delivery cathewrs, insulin pumps, coeding implants, orthodomic devices, and annugams, currantes, procedus and gold, other and other metal alloys used to fill work.	
17	200 000			
18		"Purchase price" defined. "Purchaser" defined.	Purchase prior" means the measure subject to use tax and his the meaning societied to "salas prior" in NRS 5008-440. "Purchaser" has the meaning ascended to it in NRS 5008-603.	
20	372.030	"Retail sale" defined.	"Retail sale" has the meaning secrebed to it in NRS 3400.007.	
			"Sales price" has the munning searched to it in NRS 500B. 400. "Sales too" has the munning searched to it in NRS 500B.070.	
22 23	372.033	"Sales tax" defined. "Seller" defined.	"Sales to: "In the example perceived on in the NSS 2000.1707. "Sales to: "In the NSS 2000.17	
24	372.034	"Tangible personal property" defined.	Tapphe personal properly has the maning ascribed to it in NSS 308.005.	
25	372.035 372.039	Ordinance by local government	"Us not "his the meaning accorded to its NRS 5000 100. A Asserdance insense and an advantage and a second to the insense and a second to the	
		imposing sales and use tax rate must specify effective date; failure to receive actual notice does not relieve	to be defined reproduced as the second of th	
26		receive actual notice does not relieve requirement to apply changed rate.	and in the neverlater of the Department entitled "Nevals Tan Nette." 2. The faller of a present to receive stand and sect of a chappe in the select and on text are present to reduce from the requirement to apply the chapped are to acknowled the mount of tance that the effective date of the chappe. 3. A secural from section "also and we transer" member the text of the text imposed until against ground at results or section, as when the effective charmed in the principles of the chappe. 3. A secural from section "also and we transer" member the text of the text imposed until against ground at results or section, as when the effective consented in the principles of the chappe.	
		Application of Tax	A common common management of the common manag	
27	200 0 00			
	372.040	Purchases of capital goods: Aggregation to defer payment of tax.	1. The print the white that the print to an of graind parks to require the states to be the complete of the transport of transport of the transport of the transport of the transport of transport of the transport of the transport of the transport of transport of the transport of the transport of the transport of transport of the transport of the transport of the transport of transport of the transport of the transport of the transport of transport of the transpo	
28			2. The Department army extend the initial defaurial period if the toproper requests an extension of time before the experience of that period. The request must: (a) he is writing.	
			(b) Include of date on which the project to the Occupation, and (c) Include orientment that the prediction to the definent are within the corpor of the program approved by the Division of Economic Development. 3. Programs of definent team much to accompanied by them provided by the Commission.	
			3. Psyments of deformal toor must be accompanied by forms provided by the Contraintion.	
	372.045	Burdled transactions.	1. Except as a otherwise provided by specific editor or regulation, the sales ton or our tax, as applicable, applies to the relat amount of consideration received by a salier in connection with a bounded transaction. 2. In this prepares of this accusing 2. In this prepares of this accusing 2. In this prepare of this accusing 2. On the connection of	
			(a) Except as otherwise provided in paragraph (b), "bandled transaction" means the retail sale of two or more products, except real property and services to real property, where the products are: (1) Observine distinct	
			(1) that for the measurement of the control of the	
			(2) The noted side of transition proceed around recognition in a convey und a convey under the transition proceed around recognition in the convey of the convey of the convey of the transaction in the convey of the conv	
			(1) A Transaction that include results produce and constructive produce and expending which the produce produce are depressed from the produce of the continue produce of the configuration of the continue produce pro	
29			(B) Marin and the first invariant wave constructed advantages constituting relations and constituting relations are designed. (B) The transmiss making the size of the constitution of th	
			(II) The utility partness prices or set also price of the teachle tangeble personal property is 90 personal property is 90 personal recoperator for the teachle tangeble personal property is 90 personal personal personal personal described in the partness personal	
			proceed decreased for transmission. (I) Prochinging time, which as continuous, beaus, such to find our group. (I) Prochinging time, who as continuous, beaus, such to find our group. (I) Prochinging time, who as continuous, beaus, such to proceed the group of the products and an incidental or immension has been continuous. The proceeding time of the group of the process and an incidental or immension has been continuous. The proceeding time of the group of the process and an incidental or immension has been continuous. The proceeding time of the group of the process and an incidental or immension has been continuous. The proceeding time of the group of the process and an incidental or immension has been continuous. The proceeding time of the group of the process and an incidental or immension has been continuous. The proceeding time of the group of the process proceeding time of the group of the process proceeding time of the group of the	
			the products include grocery useds, do hoboves, they cleaning generate bug, and express addressy envelopes and house. (I) Photolac provided force of cleaning with one of the product	
			(1) readon activated their states government of the contractive their states government of their s	
	372.050	Credit Sales.	(c) "Sules price" applies to the measure analysis to what the such terms of the contract is tradite select the contract is tradite select the contract is tradite select the contract in tradite select the contract is tradite select the contract in tradite select the contract is tradite select the contract in tradite select the contract is tradite select the contract in tradite select the contract is tradite select the contract in tradite select the contract is tradite select the contract in tradite select the contract is tradite select the contract in tradite select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select the contract is tradited select the contract in tradited select th	
30	372000	Court Mark.	1. Suggest prices produce properly of the seconds and the activation and the second control of the second cont	
			3. No reduction in the amount of lax popolic by the retailer is allowable by reason of lix or her transfer at a discount of a conditional sale or lease contract or other evidence of indebtudence.	
31	372.055	Calculation of credit toward amount of use tax due for purchase outside of	A determining the answer of the sea to that is that from a tomptoper, the Department will allow a credit now and the answer does to the little produced and the contract of the contract point to color to be department. On the Department, On the contract of the contract	
	200 000	Nevada.	1. Except an otherwise provided in subsections 2 and 3, if a retailer located in Nevada delivers, as an agent acting for an unregistered out-of-state retailer, tangeble personal property in this State, the retailer shall collect from the person to whem it is delivered the appropriate amount of sales tax due on the basis of the sales price	
	372.000	by retailer acting as agent to deliver tancible personal property for	of the coupled person selected in district the creative for results for the tumble revenued revenued results for the tumble revenued revenued results and accurate an experience of the coupled results and the coupled revenued revenued revenued results and the tumble revenued revenued results and the coupled revenued r	
32		tangible personal property for unregistered out-of-state retailer; issuance of driveaway permit to	of the manging becomes dispersion. If the grown to whether is delicrocal defense the realizer that the compiler general property is for reads, the consider that against a properly compilered reads correlation. If the relative is delicrocal the break is a perspective with the activation of the reads of the producer of the reads of	
		norresident purchaser of vehicle delivered in Nevada.	4. The tax collected persuant to subsection 1 and any documents acquired persuant to subsection 2 and 3 must be accounted for in the same manner as all other tax receipts and related documents collected or otherwise acquired by the retailer in the normal course of his or her business.	
	372.090	Merchandise returned by customers.	1. For the purpose of the deletion from gene receipts of the subsequent price of mechanisms which was extended to be price of the purpose of the deletion from gene receipts of the subsequent price of the purpose of t	
33			1. For the groups of the deliction from group conflet to deliction from group conflet to deliction for group conflet to deliction from group conflet to deliction for group conflet to del	
			possession under a conditional sale contract.	
	372.101	Delivery Charges.	1. Divery despose included in the cost of transplit general property or objects to oble as only on the cost of transplit general property or objects to oble as only on the cost of transplit general property or objects to oble as only on the cost of transplit general property or objects to oble as only on the cost of the cost of transplit general property or objects to oble as only on the cost of the	
34			and use trace. (b) Handlins crains or mackins, whether or not securately stated.	
			 A delivery charge that is not connected with the sale of tamplife personal property in a charge for a service and in one subject to sales and sac taxes. If a shapment of tamplife personal property which is said to a particular includes both translet and except property, the selfer of the property shall comply with the provisions of NRS 366R 255. 	
35	372.110	Auctions when owner bids on his or her property.	Sales tan does one apply when an overset of property delivers: it is no assectioned for assettion and bids on his or her own property at the assetion.	
	372.120	Foreclosure sales.	1. The tex does not apply to sales of temple personal property at public section paramete to the provisions of a chain'd energing, til	
36			(a) The sale is made pursuant to a court ducrase of furectioner by an officer appointed by the court for that purpose, or (b) The property is thel in by the countypec. 2. The tax arcibic is not fur exclusive exclusive and to sale by a normal who has bid in the procepts to the same cultura to their sales.	
	372 194	Advertising agencies.		
	302.130		1. As used in this section, an "advertising agency" in a person whis is primarily in the business of familiaring advertising and promotional services to clean. 2. Assorbiring agency in the consumer of all the tangled personal property used in the secural content of the section, such as indicated and extended and ex	
			activities involved in the exceptabilization, production and refinement of the adventisement or public relations material before its subsequent reproduction, to ye printer or expeller. The gross receipts from primary adventising materials produced before reproduction are not subject to the sales on exceptable on of their form because the development of these sentantish for the specific boundle of a particular circle and with Commondation are voiced as produced as review. These sources may include, by whetal limitation, ready or empendative is vanishization, consulation, much an adjust, outside a register, and all an attendards the printerparty, hyposetting, properting,	
			or placing or arranging for the placing of adversionment in newspapers, magazines, publications, utlevision, ratio or other adversion; made, or other adversion; made. The rules tax does not apply to a charge billed as an applica for a reviser during or consistent of its reproduction of the primary adversion; magazine and the production of the primary adversion; made for the reproduction of portion and the primary adversion; made for the production of portion and the primary adversion; made for the production of portion and the primary adversion; made for the production of portion and the primary adversion; made for a constance for the constance of the constance	
37			or placing or armoging for the princing of soft-transcenses man everypeors, requires, problems, policions, pol	
			(c) Clarge the continue for the improductions amount not to exceed the amount goal by the advertising appers, including the tex; (d) Line appendix before pages when develower in efficient pages page) continues or efficient pages page) continues or efficient pages page) continues or efficient pages paged continues or efficient pages paged continues and the adversaries of the continues of the con	
			(s) Decen in a set de reproductions for in self et un product consume. 1. The arbitrat took supplys to any chapter consume. 1. The arbitrat took supplys to any chapter and supplys and to the arbitration of the arbitratio	
L	L			
38	372.140	Barbers, beauty shop operators, bootblacks, launderers and cleaners.	1. Barbon, heavily shap operators, boothedes, hunderers and cleaners are the consumers of the supplies and other property used in performing their services and the tax applies to the sakes price of their purchases of such property. 2. Those persons are extudent of any amplies or other taughthe personal property which they well to their customers and the tax applies to the sakes price of the property while.	
39	372.150	Beer, wine, and liquor dealers.	The two applies in the rotal radie of beer, wine and liques to the cuties amount changed for the product, including the amount of all other ratios and federal twos imposed on the product.	
	372.155	Broadcasters.	1. As used a fire section, the term "Franchisms" means a ration relative introductions" means a ration relative introduction and interest	
	1		1. And and one controlled heart "Procedured "water a class of the controlled heart "Procedured "water a class of the controlled heart water a class of the controlled heart water a class of the controlled heart water the controlled heart water a class of the controlled heart water the controlled heart water a class of the controlled heart water the controlled heart water the controlled heart water the cont	
	1		personal property which is used installatingly introducing the survive described to the sales in an applies to the protection of the application of this subsection, if a delevision states is engaged by a client to create an adventurement for a client and the identition states (a). Please the principle of the application of this subsection, if a delevision states is engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement for a client and that it is a delevision state in engaged by a client to create an adventurement of a client and that it is a delevision state in engaged by a client to create an adventure and the adventurement of a client and the adventurement of a client and that it is a delevision state in the adventurement of a client and the adventurement	
40	1		Compared to the substitute of	
			— the prime recipits from the sales of the flashed videocupies are an object to the sales of the prime videocupies are an object to the sales of the prime videocupies are an object to the sales to the prime videocupies are an object to the sales to the prime videocupies are an object to the sales to the prime videocupies and object to except the flashes to object the prime videocupies and object to except the flashes to object the prime videocupies and object to except the flashes to object the prime videocupies and object to object the flashes the flash	
			expectably misked on the interior, the protion of the charge that is antibotable to survivan is not subject to the sales to A. an excurpted of the application of this absorbing in a Saleschine action produces an advertisement interior and tentre of the subscharge regions on the product of the advertisement interior and the regions of the subscharge regions of the advertisement interior and the regions of the advertise to the case to the first pass of the subscharge the products of the advertise to the regions of the regions of the advertise to the regions of the advertise to the regions of the regions o	
	1		1. The ratio its does not apply to any charges for supervision, consultation, research, postage, oppose, telephone and kingraph reseages, transportation and knotl expenses, or inheat fore, if the charge is nated expensely on the invoice or in post of a charge for other services.	
	372.160	Pawebrokers and consignors.	1. A posethrokar having possession of tamphile personal property six the purpose of said is a resolute with respect to saids of the property and the tax applies to the gross recogn from each saids. 2. A consigned turning possession of tamphile personal proporty swent sky protein person, or the controller person	
41				
	372.170	Coins and stamps; bullion.	1. The tamplies to salis of coins or uncarecifed stumps at a persisten price for purpose other flux or as medium of exchange or postage. The tax does not apply to sales of coins or uncarecified stumps, even though while at a presisten price, if the purpose of the cost of the coins or stumps is as a medium of exchange or postage. 2. If the sales price weeds the excess the chie coins or stumps by 50 percent, they will be deemed to have value so delicences in manual will be table. If the sales price does not exceed the face value of the coins or stumps by 50 percent, they will be deemed to have value solely as a medium of exchange or postage and will not be table. The sales price does not exceed the face value of the coins or stumps by 50 percent, they will be deemed to have value solely as a medium of exchange or postage and will not be table. The coins or stumps by 50 percent, they will be deemed to have value solely to a medium of the table. The coins or stumps by 50 percent, they will be deemed to have value solely as a medium of exchange or postage. 3. The table price was not been deeped as the coins or stumps by 50 percent, they will be deemed to have value solely as a medium of exchange or postage. 3. The table price does not exceed the face value of the coins or stumps, vold at any postage or the value of exchange or postage. 3. The table price does not exceed the face value of the coins or stumps, vold at a present postage or the value. 3. The table price does not exceed the face value of the coins or stumps, vold at a present postage of the value. 3. The table price does not exceed the face value of the coins or stumps, vold at a present postage of the value of the value of the coins or stumps, vold at a present postage of the value of the val	
42			as the cleanars, action any common necessary accurage as transport as an use of carcinose strapp is or temporary accurage to a profit as a control. Solved of clims in both graphous or other than to a surface of the control in the	
L	L			
	372.180	Concessionaires; organizers or promoters of infrequent sales.	1. A conduct is childred for generated the accessmental by the recipits from all and address the first presentation of the consequent of accessions the law of paper of from some for the consequent of accessions the law of paper of from some for the consequent of accessions the law of the paper of the form the paper of the accession of the consequent of accession of the law of the expert of the consequent of the paper of the form the paper of the consequent of the accession of the law of the expert of the consequent of the paper of the form the paper of the consequent of the law of the accession of the law of	
43			3. Organizon or prometers of concession sales on an integralar basis, such as conventions, the american selected as a seasonal character, who are registered sellers and an electrical highly for the two could concession sales, may provide implified sales and use textures to their concessionaires, collect the twos due as the termination of the sale and result the sales in the case of an indipersation to the Department. Any provide and confirming to use the implified cales and use textures for concessionaires must secure the approval of the Department at least 10 days in advance of the sale. Any retailer, organizer or promoter desiring the avoidance of the Department of the confirmination of the co	
L	L		The state of the s	

	372.190	Construction contractors: Definitions.	For the purposes of this section and NAC 372-200. 1. "Construction control for in section and NAC 372-200. 2. "Construction control for improvement to real property" means a contract for execting, constructing or allfulgy a structure or other improvement on to real property, or the remodelling, abusing or adding to or requiring of an improvement to real property. The contract may be formal or informal. The term includes all types of control instruction. The term includes all types of control instruction.	
			contract, including without limitation (1) Abstraction contracts (1) Abstraction contracts (1) Abstraction contracts (2) Abstraction contracts (3) Abstraction contracts (4) Abstraction contracts (5) Abstraction contracts (6) A	
			(c) Fixed price contracts; (d) Cost crimburghs contracts; (d) Cost crimburghs contracts;	
			(c) luny-sourcetractic and (f) Time and married constants.	
44			 "Construction contractor" means any person who ach soledy in lis or her professional capacity or through others to construct, altar, repair, add to, remoded or otherwise improve any read property. The terms (a) leadant a subcontractor, as interior decreasor and a opecialty contractor. 	
			(1) An amployer who receiver wages as his or her sole compensation; (2) A learned stackhoot: (3) A learned stackhoot: (4) A learned stackhoot: (5) A learned productional enginee; or	
			(3) Alexand professional engineer, or (4) Amandature of (1) Modular brance;	
			(II) Sectionalized beauting. (III) Participated beauting or	
			(b) Any other factory-shill homesee unit. — why home, tenther defines the prefetric content on the read property values the manufacturer has entered into a contract for improvement to read property with a governmental entity, in which case the number content in the read property values the manufacturer will be considered a contract for contractor.	
	372.200	Construction contractors: Tangible personal property purchased for performance of contract.	A consection context in the consect of the template possed prepared prepared to use is imprise and prepared to constitute our are lies improved to the property on the template possed prepared to constitute our are lies improved to the property on the template possed prepared to the property on the consection of the prepared to the the prepared to t	
45		performance of contract.	 Any taggible personal properly practioned by a construction contractor for see in the performance of a construction contractor for see in the performance of a construction contractor for several by the descent by the descent by have been personal to a property require to construction contractor for seprements or any personal property of the personal property contractor for seprements or any personal property or any personal property of the personal property contractor for seprements or any personal property or personal property or 375.00. 	
	372.214	Court reporters: Definitions.		
			As made from two mission and New 1772. The state of the contract described contract descr	
			4. "Contrapente" means a presens who is carried quantum to chapter 666 of NISt to provide the service of contrapenting. 5. "Proceeding" man any plactical processing, quant-justical proceeding, quant-legalistic proceedings or the similar proceeding or meeting, including, without limitation:	
			(a) Castal jury proceedings: (b) Cont proceedings: (c) Partial Caussiantion, depositions, motions and related proceedings of like character;	
			(d) Proceedings of an administrative a gancy if the final decision of the agency with reference theneto is subject to judicial review; (e) Arbitration proceedings;	
			(f) Regulatory proceedings: (g) A receiping of hearts of directors; or (h) As receiping of hearts of directors; or (h) As receiping of the contract of the con	
46			(ii) Answering A hasef of distriction, comparing the contribution of a corresponding of a special policy of the contribution of a corresponding of the contribution of a corresponding of the correspo	
			(a) Storing decuments used in linguiste. (b) Copying and processed used in linguiste. (c) Copying and processed used in linguiste.	
			(s) anni-franciang uncleanant unclean an augmented, man (d) Providing access to decurrents uncle and augmented. (d) Providing access to decurrents used in hitspation.	
			Service of out reporting "man the experting of a proceeding by the use of any system of manual or mechanical shorthead writing. System of manual or mechanical shorthead writing (man as yet most used for the reporting of a proceeding, nichaling, without limitation: A system for enumeration access read-in-ternation reviews.	
			(c) A spoul for constitution arrives. (d) A spoul for constitution arrives. (e) A spoul for constitution arrives are specially including. (e) A spoul for constitution arrives are specially including. (e) A spoul for constitution arrives are specially including.	
	372.216	Coart reporters: Purchases of taurible	(s) A reproduction as computer disc or similar medium. (c) A reproduction transmitted in an electronic or digital medium or format. Deviation of handled acrossed reproductive as confirmed to a contract reproductive as a superior of the survivor.	
		personal property for use in business; charges for providing services.	1. Perhans al langible personal property by a contrappetar are adjusted the sales in all the property is experied for some fine experience of the bosition. As necessaryle of the application of this section, if a contrappetar perhans after surprise proclams and the supplies, computer expirates, computer software professing and section of the section	
			(a) Parallel of the second of	
47			(b) Terriforing a transcript on probatomy on a copy marrier of any part of the processing. (b) Throdiging to propose any copy of the transcript of a proceeding of the processing of the proces	
			(1) Providing to a representative of a convention proceeding a single copy of the transcript of the convention proceeding or any meeting conducted at the convention; (s) Providing sorrice as a deconstrictor or	
			(b) Supervision, consulting, research, postage, express delivery, telephone messages, transportation and travel expenses, copies or computer discs.	
	372.227	Designers.	1. As used in this section, the term "doubper" mean a graphic designer or a commancial artist and designer who is primarily compal, in, and deriven income from, providing splitual commanciation brough the productional application of contrive services which may be expressed in the form of graphic companies, and the primary in the form of graphic companies, translating whether thinks commancial artist all only in Figure 16 (as primarily companies and an application of the primarily companies and application of the companies	
			mormal course of business and not to be transferred in the performance of a service, the designer is the consumer of the tangible personal property and must therefore pay the sales tax at the time of purchase.	
44			1. It can where contract, commenty related to the industry as an "uniquence," for graph's services is executed which requires the development of excepts and ideas, this constitute the least of professional services and as least to deter strapply. Development, valuations and consequently whe distingest to convey ideas and conveyts to clean will be treated as busing been content incidentally in the performance of a service. As an example of the applications of this receive, as a company to the gas in a conveyt to clean which the performance of a service, as a company to the special confidence in a conveyt to clean which the companion and existing the service as a conveyt to clean which the performance of the service provided in the development of the confidence in the transfer of supplemental property in circulated in the performance of the service provided in the development of the confidence in the performance of the service period in the development of the confidence in the period of the confidence in the period of the service period in the development of the confidence in the period of the service period of the development of the confidence in the period of the service period of the service period in the development of the confidence in the period of the service period of the	
			to gas. It is designed, an addition to providing cratics services as described in subsection 1, the provides reproduction recrises, the designer is a realise of the copies that are reliable due goes recognited development and the copies that are reliable due goes recognited development as evaluated by the copies that are reliable due goes recognited development as evaluated by the copies and the copies are also as the goes recognited development as evaluated by the copies and the copies are also as the goes recognited development as evaluated by the copies are also as the goes recognited development as evaluated by the copies are also as the goes recognited development as evaluated by the copies are also as the goes recognited development as evaluated by the copies are also as the goes recognited development as evaluated by the copies are also as the goes recognited development as evaluated by the copies are also as the goes recognited development as evaluated by the copies are also as the copies are also as the goes recognited development as evaluated by the copies are also as the copi	
			The second of the second of the proceeding constraints to proceeding constraints or procedure and procedure contracts to describe the procedure contracts of the contract of the contracts of the contract of	
			requires to admittenate opens on take the edge, we give not recognize into treat or former opens are respective to make and the. 3. The admittenate opens on take ploy to any opening, or make the admittenation, research, beautiful, research, r	
	372.229	Desktop publishers.	1. As seed in this section, the term "desling published" reason a power who is in the beatens of producing original written or graphic material, or both, or relating, stranging, despiting or otherwise modifying soliting, revising or relating printed parties and the contract of the contract of the superiorist of the section, is presented as for sure from the printed parties of the the printed pa	
49			3. When a dealing publisher engages in the survices described in subsection 1, the first rendering of the final design delivered to the clear in not subject to the sales to because it is the render of extentive envision. As an example of the applications of this subsection 1, it is client furnishes information to the deslaye publisher on a compare due and the deslaye publisher are good and designed and designed and control and an example of the application of this subsection. If it is client furnishes information to the deslaye publisher on a compare due of the deslaye publisher are good and designed to assure the control and the	
49			compare for our first desking polither ranges and asign for ment, protein, to be set up to the client or protein, and miss my execute your works not with A find reducing is remark to the client on the rigid disc, the transaction is a subject to the cub to. If I had along politics, a many and along profit and protein or wise and books is remarked. In our books is a compared to the client or a subject to the cub to. If I had along politics are subject to the compared to the protein of the client or compared to the compar	
			menting and also offices for sub-copies of the package, the cost of the precentation peckage is not subject to the sales too because the change is for the services provided in producing and creating the idea to the change for providing the copies is subject to the sales too. 5. The sales too does not apply to any changes for reportation, constanting, research, postage, express, telephone and subgraph messages, transportation and travel express, or telephone fore, if the change is noted expensively on the invoice or in past of a change for other services.	
	372.230	Florists and food bosquet businesses.	1. The tat applies to the entire amount charged by a flevist or a food bouquest business who receives an order from a customer for the delivery of flowers, a food bouquest or then temphle personal property, including any charges for the delivery except charges for temperation, dispring or postage which are stated separately on the applicable instruction control being decisioners. The tax applies to the district or food bouquest business whether or not. (1) The district of solving benefits to the states of proper to have the device propose to take the desired propose though instructions.	
50			2. The traction ant apply to: (1) A surpose chape made for a beington. (2) The traction chape made for a beington. (3) The transaction of the principle of the	
			A. As seed in this section. 1. We will be seed to be s	
	372.240		(b) "Fixed bouquet biorieses" means a retailer who selfus at retail a fixed bouquet.	
51	372.240	Garment or far repairers, alterers and remodelers.	1. Equiren, abtents and transdulet or digments or far necessaries of the fread, bottom, lining and other similar items used in equiring, aboring and transduling germans or far. Except as provided in obsection 2, the transplict or far and a requestly made during it an international conductor of a section of the international conductor of a section of the international conductor of a section of the international conductor of the international and the internation of the desired of the internation of the i	
	372.250	Gas clubs.	Clan clabs see the consumers of the city pigons and blar rocks familiated to marrhers and patrons in connection with traphotoring and similar oports, even if the charge for the service is measured by the number of city pigons or blar rocks used.	
52	372.260	Hospitals.		
	372200	Inquar.	A holyaid which in minimal and approach plays arganisms which is enemy present to section 39 of chapter 397, States of Newski 1955, (NBS 372.255), in: (1) Targible promail proper formalist to implement in connection with the readition of loopshil services. (2) Targible promail proper formalist to implement in connection with the readition of loopshil services. (3) Mask usured in surfaces and presented.	
			(2) Manh served to staff members and personned. (b) The resultance of simple personnal personned. (c) To designation.	
53			(1) to comparate. (3) Through any pietrancy which it operates for any purpose of the fine the medition of hospital survices. (3) Through any pietrancy which it operates for any purpose of the fine the state on a portion of the season of tampible personal property of the season and the medition of the season and the season and property of the season and the medition of the season and the season an	
			personal property which they furnish is impaired in connection with the realistion of hospital services. The tax will be measured: (a) By the change the property if it is expently stude, i.e. (b) Sy the change the property if it is expently stude, i.e. (c) Sy the change the property if it is expently stude, i.e. (c) Sy the change the property if it is expently stude, i.e. (d) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expently stude, i.e. (e) Sy the change the property if it is expensed the property students are change the property students and it is expensed the property students are change the property students are chang	
			(a) by the days for far property (if is a squared) quarter, early as a consistent of the property (if is a squared) quarter, early as a consistent of the property which they are standard to the impoint. 3. Uniformatically the quarter part of the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, collect the sales in from the pattern, and pay the sales in the facility must report the sales, and the sales in the facility must report the sales, and the sales in the facility must report the sales, and the sales in the facility must report the sales i	
_	372.265	Interior decorators.	transaction in accordance to be within the copy of the primary function of a chariteth hospital. I here is a subsection of considered to be within the copy of the primary function of a chariteth hospital. I here is a subsection of considered to be within the copy of the primary function of a chariteth hospital.	
			Except on chartering models in the selects, 2, pp many polluted by a minimar decrease for preference describes a competition and control in competition and control in competition and control in a control	
54			3. An interior decentar who renders professional services shall minimize conds which support the change for the services. 4. As used in this section, "professional services": (a) Exhalted containable, myong the conditions of features and fabrics, the selection of color schemes, and paint and the supervision of painting.	
			(b) Doos not include overhead or profit.	
55	372.270	Memorial dealers, cemeteries, cemetery associations.	1. Memorial dealers are the retuliers of the tembranes, medican and other memorials sold by them. 2. Memorial dealers, memorial dealers, contents and contenty associations are the consumers of the content and other materials used in constructing concerted foundations for setting memorials in place in connections and the tax applies to their pareture of the materials used in making the concert foundations. 3. If a memorial dealers agrees to farmin's a memorial and set it in place in the contents for one change, the tax applies to the entire associated using the contents of the contents, the tax does not apply to this change.	
	372.280	Morticians: General provisions.		
	372.280	Morticiane: General provisions.	1. Mericians are to enables of the tappile personal property which they farish in connection with rendering their services. The two applies to the said by the mericians of all taughtle personal property so familised. 2. The two applies to the said when of childing bears, work and any other property insteaded and failtims to their contensionally familised with standard service. (a) The fair relief and when of childing bears, work and any other property insteaded and failtims to their contensionally familised with standard service. (b) A bear lead them entered an approximation of the standard and mericial transfer and insteaded and affire transfer and the standard and applies and the standard	
56			(b) Acknowladgenet cards and approximation conds, when learned an part of the regular service, or when the limits's in damped for them. (c) All other times of tampled personal property which are familiated by the services, companing used possioned property services are found to be processed for the services. (See processed for the services of the familiated by the services companing used to be support when the familiated by the services are found to be supported for the services of the familiated or the services of the familiated or the services of the services of the services of the familiated or the services of	
			3. If the time of tapping personal property are capegoals in the Milling to contensors and appecies Carego, or a reads, the tax applies to the changes. A The tax does may be in accommodation of a showness for such times an excentral capings, recognition, and absolved to the substitute in the substitute of the substi	
57	372.290	Morticians: Transactions with other states.	1. When death occurs in this State and barial is to occur in mother state, the casker and other personal properly purchased in this State for the preparation and delivery of the body to it skilmate barial destination are subject to Newsda salar tex. 2. Where barial occurs in this State, through sales is use, contributed in massed-course ground barial, the casker sum or other materials perchased outside this State are not perchased for use in Newsda and are not origined to use two. The tousble use has occurred outside this State.	
H	372.300	Morticians: Funeral expenses paid by	1. If a portion of the expense of a fazeral is paid by the United States directly to the merician, the transaction is regarded as a sale to the United States and is example from the tax to the extent of the payment.	
58		United States.	 Proprient to a relative or other persons as reinsharement for a position of the fazeral exposure is not asket to the United States and is not excurage from the tx. It cases where the family assign in each enth benefits due from the Vectoras' Administrations or Secial States exprisely note furnished. He United States is not considered the purchaser and no part of the transaction is considered a two-excurpt sale to the United States. 	
L			4. Only when the governmental agency makes a payment directly to the mericians in that person of the fameral expense considered except from the tree.	
	372.305	Motor vehicles originally bought for resule: Use or loan of motor vehicle; sale of motor vehicle.	1. Expet as observine provided in subsections 2 and 3, if a vehicle dealer who purchases and given a result confident for a motor vehicle on the motor vehicle to any person, the use or base of the motor vehicle is tended to the dealer and the measure of the tent in the purchase price of the motor vehicle is perhased as the purchase of the motor vehicle is any person.	
		state of motor vehicle.	2. A new or leant described in subsection 1 is not tausable to the dealer of each new vehicle by the dealer in: (a) Energy from taution pursuant to NSS 373-272; or (b) Made for the measure of relations, demonstrations or dealers of the motor vehicle while holding in for random conserved the second of the contract of the second of the second of the second of the contract of the second of the se	
			2. As we to make enclosed in robotic color in the standard for the deather of each now we find the first work (which by the deather is a fine of the standard for the standard f	
59			(8) The constance person of all this boson of the more vehicle by the deader is been than 100 days; and (7) The vehicle deaders marinism, and provides the Doperture at one proceed, a written record studing (8) The vehicle deaders marinism, and provides the Doperture at one procedure deading	
"			(3) Each date on which the special license plate was displayed on the motor vehicle.	
			(1) In case or witness depent to each popular was employed on the most vision. If the mater which is also filled each paid was an element of the most vision in the section paid was a first which is section. A must find section. A must find section. A must find section. (1) The local "which chief has the meaning secrebed to it in NSS 442.00.	
			(a) "Dealer" or "vehicle dealer" has the municip searched to it in NRS 422.00. (b) "Leafer man the grainton transfer of possession or control of nature vehicle for a fixed or indeterminate term. (c) "More vehicle" has the consuguestated as in the SRS 422.00. (d) "More vehicle" has the consuguestated as in 1805 482.00. (d) "More vehicle" has the consuguestated as in 1805 482.00. (e) "More vehicle" has the consuguestated as in 1805 482.00.	
		<u> </u>		
60	372.320	Oculists, optometrists and dispensing opticians.	1. Oxidized approximation are the consumers of aphthebitic mensurial including oppositions, Finnes and Encounted in the performance of their performance of	
\vdash	372.330	Photographers.	L. As used in this section, "photographer" means a person who is primarily support in the creation of visual images that are formed by the chemical action of light or other radiation on somitive filts for which he or the receives consideration.	
			 The services performed by a photographer in the creation of a visual image represent the rendering of professional services and are exampt from treation. Such professional services include, without limitation: (A) Consultation, withinferring a visual, requirement of processions. 	
61			(b) The sind readering of a visual mague and the registal provide the are inclinated by a photoprophe to accounter, and of the Considered A variable may be producing to some conting photoprophe to account chance of the Considered A variable visit report to such asks and the gross receipts must be asked as or subject to the substance. 3. A photopropher who will simple for eventual proper by a construct, one content chance, deplication or endergone as or mortating to the production and account chance, deplication or contenting to the production and properly to the substance. 4. A photopropher who will simple for eventual properly to a content, other deplication or contenting to the production and the gross receipts from these relations and properly the fortung-proper and accounts of the substance. 4. A photopropher to the substance and the taught be comproply that the fortung-part or contenting to the production and the gross	
			4. A pleasing-spiker is the consumer of the trappiles personal property that the photographer used attendance and extensive the consumer of the trappiles personal property that the photographer used attendance to the personal constraints and additional controls and delaying the solid for the first three controls.	
—	372.350	Premiums; gifts; complimentary food	1. Tapplic grown II property which is delivered a a promise, topolar with other mechanists which is still, if the obtaining of the presists by the greatment of the probability promises and the attendable to the grown receips from the grown receips from the special of the promises, which shall be desired to be the crest of the promises the relative received from the grown receips from the case of the promises, which shall be desired to be the crest of the promises and the mental are received a larger stands for the grown receips from the case of the promises, which shall be desired to be the crest of the promises to the credit or the credit or received a larger stands for the grown receips from the case of the promises, which shall be desired to be the credit of the promises of the credit or received a larger stands for the credit or received a larger stands for the grown receips from the case of the promises, which shall be desired to be discussed as the desired to the promises of the promis	
62		and Deverages.	purchaser for the goods and the premiss accept when the premission is delivered along with a tax-campet item. In such case the tax applies to the gross receipts from the sale of the premission, which shall be deemed to be the cost of the premission the retailer, in the absence of any evidence than the retailer received a larger sum for the premiss. 2. The tax applies to taughthe personal property which is partnessed for results and given nowy in the forms of gith, as a use of the preparty where than retention, demonstration or display, while holding it for sale in the regular course of business.	
-			2. It for the pipels of single processing proper works to proceed the pipels of the pipel of the	
	372.365	Producers.		
			1. As and in this section, the term' productor "manus a filter witing productor, committed productor, committed and the follow, or and normal and and follow, or any committed network or any committed productor, and the committed productor of the follows as a filter witing a filter and normal and committed productor, and the committed productor of the follows as a filter witing a filter and normal and committed productor, and the committed productor of the follows as a filter witing a filter and normal and the follows as a filter and normal and normal and the follows as a filter and normal and normal and the follows as a filter and normal and	
			atter devices for the trace in the betteren, the preference is subjected to the value tax. (A. White a produce or supple in contacting contractive envirors by contacting materials or resoluting entering on the print or breathcast media, the green receips from such creative services are not object to the sales to:	
63			advantage of the second	
			of two, sings, count or mensions and the readering of creative covirs, before example, in proportation for fairly many plus and no as a fact in origination or all materials for two two productions of the state of the contract of the production of the contract of the country of the contract of the contract of the contract of the country of the application of the contract of the country of the application of the contract of the country of the country of the contract of the country of the countr	
			3. The grow recipits from may deplication, copying or requestration of the original expression of the substance, of a post-production for this observation, if a post-production for this observation for this observation, if a post-production for this observation for this observation, if a post-production of this observation, if a post-produc	
	372.367	Property purchased for use as prize in	6. The vales to does not apply to any charges for reprevision, contradaction, cowards, postage, express, expense, a higher and transportation and travel expenses, or toleration, if the charge in natural expansioly on the invoice or in part of a charge for other services. 1. A person who purchases tangoble personal property for the purpose of two purposes of more interesting the property as a prior to the winter of a rather, content or passe of charact in considerant to be the purchaser or consumer of that property for purposes of the vales or use two. Except as otherwise, provided in subsection 2, that persons shall:	
		raffle, contest or game of chance.		
			(1) Preprint an the seriestic of the control of the	
64			(e) to weare or any manage passessment and and this to the property of the retailor's place of bessence, and (f) The relate of the angle, content or game of the content of the retailor's place of the same of the content of the property of the property given as the print. (1) The relate of the angle, content or game of the content of the property given as the print.	
			aughte personal property which is officed for side by the ministe, the tax due will be calculated on the basis of the higher priced loss.	

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

65	372.370	Property used in manufacturing.	The many fines in the old religible ground property is pressed to the propose of	
	372.380	"Producing," "fabricating" and "processing" defined for NRS 372.080; separation of charges for	The targeties other to the alse to the manufacture as angust of the new foresters or the skele by the manufacture to the continuer. A the targeties other to the malarteer personals recopy as an gust of the result to the scheen term for extensive with the continuer. A the targeties other to the malarteer personals recopy as man gust of the result to the scheen term for extensive with the continuer. A the continuer that the continuer production of targeties are continued to the continuer production of targeties are continued to the continuer production of targeties reconsisting and the reconsisting as the continuer production of targeties reconsisting and the reconsisting and the continuer production of targeties are continued and the continuer production of targeties are continued and targeties ar	
66		372.090; separation of charges for labor from charges for tangible personal property required.	 Chargos for langible personal properly and the labor required for installation or application must be stated segurately on the invisce. The tax is only applicable to the persons of the answere that represents tangible personal property. 	
	372.390	Repairing and reconditioning: Generally.	Except as facilities and except the advanced on a LINCE TEXT DET T	
67			is exactly the near head of property or denoted influences of the command of the	
68	372.400	Repairing and reconditioning: Examples of parts and materials which are substantial or insubstantial in	Exprise to more which, sirplaces, mediancy, applicance, form implements, boar, radion and delections not and the repair of faratore, involving expositive cachine filling broaded or other materials for covering up jobs in which the great and materials are covering up jobs. The covering up to the co	
69	372.420	value in relation to total charge. Repairing and reconditioning: Signs.	The purchases of the purch and materials by the regions: 1. Except as provided in this subsection, if there is the greater part of the charge for the require of a sing, the requires may elect to pay the tax on the materials used by him or her rather than change sales to to be customer on the selling price of the materials. If materials are billed sequencity the sales tou spylins to be selling price of the materials.	
	372.450	Painters, polishers and finishers; reminters and refinishers.	2. Hentino constitute the generary and of temperature give the mental was the blild expossibly and the value to applied to the calling top of the mentals. 1. The tax applies to designs for pointing polithough and there was familiar guardiary to constitute on the calling top of the mental to the calling top of the pointing polithough and there was familiar guardiary to constitute or the pointing polithough and there was familiar guardiary to constitute to the pointing polithough and there was familiar guardiary to constitute to the pointing polithough and there was familiar guardiary to constitute to the pointing polithough and there was familiar guardiary to constitute to the pointing polithough and the po	
70	372.460	Replacement parts and materials.	proposed of the second of produced article for the internation contraction, and the following the contraction of the second of t	
71			mentals by the making of the processor and the second of t	
72	372.470	Signs, showcards and posters.	1. The tax applies to the stand changes for painting signs, showcards and posters, whether or not the materials are formed by the painter or the contentes, and whether or not the change for those is superarily stand. The labor changes are districtional labor changes with these subject to the tax. 2. The to the one apply to change for painting or lenting are call property. The painter or interest is the consumer of the materials and in the work and the tax applies to bit one the one the color price of those materials.	
73	372.480	Taxidermists.	1. Energy approached instruction in the conserves of the fear ready and present conserves of the fear ready and conser	
74	372.500	Vending muchines: Operator to obtain permit, report and pay tax; stickers required.	Explores to operate to require to reading machine which disposes implify proceed property of a lead for gene receipts from the relation date of which are object to tas delid obtain a permit to engage in the business of selling simplify proceed property and shell report and pay to the State for two spaces from the sales and the results of the results of the results of the sales and the results of th	
75	372.520	Vending muchines: Sales price; computation of tax.	Exh. Specture of vandage meditives dual probabilish solar price of the issues in the meditives with the Commercian and if the Commercian is satisfied that the able speice does not include that the imposed, but or the may compute how or her too on the basis of that solar price. If generate ones in grant to compute the interest on the basis of the solar price of the solar p	
76	372.530	Producers of X-ray film for diagnostic use. Bad Debt Deduction	Production of X-ray film for diagnosic not are the consument of the materials and negotion used in the production of the film. The tax applies to the old of the materials and negotion to the laboratory which produces the film whather its superand by a physician, surgess, doubt or other person.	
77	372.532	"Bad debt deduction" defined	As used in NAC 572-532 to 372-399, inclusive, unless the content otherwise requires, "lead debt deduction" means the deduction from the trachle sales of a retailer provided pursuant to NBS 372-386 and 374-373 for the annual of the sales spice of a sale which the retailer is unable to collect.	
78	372.534	Claim for bad debt deduction	A residur who wishes to chims had det detection must chim the deduction on a resum filled with the Department and later than 12 membrate after the later day of the membrate which 1. The residue was of the bad det in the business records of the residue that are minimal in the efforts concern for the residue for the bad dets in the business records of the residue in the residue concern. 1. The residue was of the bad dets in the business records of the residue that are minimal in the efforts concern to the residue of the residue in the residue in the residue of the residue in the resid	
79	372.535	Maintenance and availability of	uses, or The held did to sue written off in the records and books of accusate of the retailer in accordance with generally accordance growing incident, of the retailer is not required to file a foliant income ten return. 1. Personat In NSS 3722795 and 254.44% a retailer who cleans a doubtion for a held did substance shall minima as record of the foliativing information relating to the held date.	
		Maintenance and availability of records relating to bad debt	(a) The cases of the delates. (b) The date on which the bail did to was incared. (c) The tended such price of the sale of stepping promail property giving rise to the bail daft. (d) The tended such price of the sale of stepping promail property giving rise to the bail daft.	
			(s) The primary of the half-th exponenting (s) Any formstee changes and (s	
80			(i) If the mainless in regarden to the is defined in income to recover. (ii) It the case which recold would be seen the continue to the continue course of the creditary to section 18 of the lateral Revenue Code, 28 U.S.C. § 166; (ii) The date on which we continue through the continue course of the continue course of the deduction desired for the birth present to section 18 of the lateral Revenue Code, 28 U.S.C. § 166; (ii) The continue of the deduction climation for the birth present to section 18 of the lateral Revenue Code, 28 U.S.C. § 166; (ii) Any other collected for the relateral cents desired presents to section 18 of the lateral Revenue Code, 28 U.S.C. § 166; (iii) Any other collected for the relateral cents desired presents to section 18 of the lateral Revenue Code, 28 U.S.C. § 166; (iii) Any other collected for the relateral cents desired presents to section 18 of the lateral Revenue Code, 28 U.S.C. § 166; (iii) The code of the lateral Revenue Code, 28 U.S.C. § 166; (iii) The code of the code o	
			(3) Any other evidence that the uncollectable positions of the debt was written off the records and books of account of the retailer in accordance with generally accepted accounting principles. (4) The amount of the hald debt debtacked accidentally the results for each bad debt. (5) The amount of the hald debt debtacked accidentally the principles.	
81	372.536	Value of property sold that has been	2. Upon requestly the Digentenes, a relative half provide to the Department a record minimized by the smaller parameter subsection 1. For the purposes of 2008 572-200 and 574.375, the value of prosperty sold further bear represented by the results in the actual code value of the representation of the proposes of property.	
	372.538	Method for determining setual cash value of property other than motor vehicle; retention of books and	Except an otherwise provided in NAC 372-396, for the purposes of NRS 372-366 and 374-379 and NAC 372-586, the actual cade value of property which has been represented in: (a) We written and the transaccount review in a natural valued transaccion, the sales ratio of the reconsecuted review. Less the direct coast of refinitionizer restoration the reviewer to salestly condition before the sale and any effects sactions concesses raid to a finite nature or	
82		vehicle; retention of books and records substantiating actual cash value	(b) If it is the contract place for prosecuted property in the low for resolution extract the property are resolubly for extract by the property as the contract of the resulting or contract place for the result of the results of th	
82		venerie, internation of monote and records substantiating actual cash value	1. Longs and entering provided in NAC 127-1276, by the groups or ARS 127-1276 and ARS 127-1276. As we and early what of properly place has been expressed in NAC 127-1276, by the second entering the property in the low to a second property in a second property in a second property in the low the result of the second entering the property or the low of the control of the second property in the low of	
82	372539	Vence; returned or soots and cook value cook substantiating actual cash value Method for determining actual cash value of motor velocity, returning of the cooks and records substantiating actual cash value.	(d) Any receipts from a third gardy for the refinishing our restoring of the property to saleshle condition before result; (d) Any receipts from a third gardy for the refinishing our restoring of the property to saleshle condition before result; (d) Any receipts from a third gardy for their cancious expenses, and see that the sales of the	
82	372.539	records substantiating actual cash value Method for determining actual cash value of motor vehicle, reterion of	1.0 Any except from the layer of the continuing or training engine and such confident desire must, (1) a Fee property in placed in the result is remarked, and the confident desire must, (2) a Fee property in placed in the result is remarked, and the result is remarked and the result is remarked. 1. Fee the property or ARSA 2712-2516 and 274.273 and 276.272.256, the result of order violet is the basic or proposated by a remarked in the result is remarked. 1. Fee the property or ARSA 2712-2516 and 274.273 and 276.272.256, the result of order violet is the basic or proposated by a remarked in the form of the result is remarked. 1. Fee the property or ARSA 2712-256 and 274.273 and 276.272.256, the result of only violet is the basic or proposated by a remarked in the form of the result is result in the result in the result is result in the result in the result is result in the result in	
82	372.539	records substantiating actual cash value Method for determining actual cash value of motor vehicle, reterion of	1.6 Juny requires the code perior for the continuingen or contempt of the perior will continue the continuing of the contempt of the continuing of the contempt of the contemp	
82	372.539	records substantiating actual cash value Method for determining actual cash value of motor vehicle, reterion of	1.6) Any exceptions to the jump for the state interval great property we shall be confined by the state of the property of the property of the state in special of the result is placed in the result is required to the state in the property in placed in the result in the confined by the state in the property in placed in the result in the confined by the state in the property in placed in the result in the confined by the state in the confined by th	
83	372.540	records obstantiating small cosh value Medical for decreasing stand cash value of state while, contained of state while, contained of state while, contained on the state of state while, contained on the state of state	1.6 A per composition to the perior for the continuingene creating of the property is waited to continue the continue of the c	
83	372.540	records substantisting actual cush value Method for determining actual cush value of matter whitch returning or that cush value of matter whitch returning actual cush value Exemptions	16) Any company how to the prop for the continuing or continuing property was substituted confined by the mode. 17) The property is plant to the continuing property in the continuing property of the continuing property in the continuing	
83	372.540	records obstantiating small cosh value Medical for decreasing stand cash value of state while, contained of state while, contained of state while, contained on the state of state while, contained on the state of state	16) Any company how to the prop for the continuing or continuing property was substituted confined by the mode. 17) The property is plant to the continuing property in the continuing property of the continuing property in the continuing	
83	372.540 372.608	records their string scale costs when the string scale costs when the string scale costs which contains a string scale costs when the string scale costs and records whether intention of the string scale costs when the string scale costs with the string scale costs when the string scale costs with the string scale costs when the string scale costs were scale costs when the string scale costs when the string scale costs were scale costs when the string scale costs when the string scale costs were scale costs when the string scale costs were scale costs when the string scale costs when the string scale costs were scale costs when the scale costs when th	1.0 A percept how to the prop for to continuing or continuing grows and the continuing for security of the property or the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing property is plant of the continuing property in plant of the continuing prop	
83	372.540	records obstantiating small cosh value Medical for decreasing stand cash value of state while, contained of state while, contained of state while, contained on the state of state while, contained on the state of state	1.6) Age recopy to the cold perty of the continuiting or continuity age received and the continuity of	
83	372.540 372.608	couch obstanting small cash who we will be a deserming and cash while of anti-while of anti-while obstanting small cash walk containing small cash walk with the containing small cash walk with the cash walk of	1.6) Age recopy to the cold perty of the continuiting or continuity age received and the continuity of	
83	372.540 372.608	couch obstanting small cash who we will be a deserming and cash while of anti-while of anti-while obstanting small cash walk containing small cash walk with the containing small cash walk with the cash walk of	1. De tou company tours that perspect to a training region and and the company of a substitute of the company o	
83	372.540 372.608	couch substanting small cash who was a small cash who was a small cash while of nature while for a small cash while of nature while containing small cash was cash was cash was a cash was a cash was a cash was cash was a cash was cash was a cash was cash cash cash cash cash cash cash ca	1.6) Any comprehens the prop for a formation of the contemporary and addition contemporary and addition of the contemporary and additional addi	
83	372.540 372.608	couch substanting small cash who was a small cash who was a small cash while of nature while for a small cash while of nature while containing small cash was cash was cash was a cash was a cash was a cash was cash was a cash was cash was a cash was cash cash cash cash cash cash cash ca	1. See a registery to the collegation of the property of a collegation of the collegation	
83 84 85 86	372.540 372.608	couch substanting small cash who was a small cash who was a small cash while of nature while for a small cash while of nature while containing small cash was cash was cash was a cash was a cash was a cash was cash was a cash was cash was a cash was cash cash cash cash cash cash cash ca	1. So you prope than the paper for the continuing receivance of the property of the continuing property is a continued to the paper of the continuing property is a position of the property of the continuing property is a position of the property	
83	372.540 372.608	couch substanting small cash who was a small cash who was a small cash while of nature while for a small cash while of nature while containing small cash was cash was cash was a cash was a cash was a cash was cash was a cash was cash was a cash was cash cash cash cash cash cash cash ca	1. So you prope than the paper for the continuing receivance of the property of the continuing property is a continued to the paper of the continuing property is a position of the property of the continuing property is a position of the property	
83 84 85 86	372.540 372.605 572.607	couch substanting small cash who was a small cash who was a small cash while of nature while for a small cash while of nature while containing small cash was cash was cash was a cash was a cash was a cash was cash was a cash was cash was a cash was cash cash cash cash cash cash cash ca	1. See a registery to the collegation of the property of a collegation of the collegation	
83 84 85 86 87	372.540 372.605 572.607	conclus distincting small cash when the control of	1. Agriculture in the content of purply the for the purple was placed as properties of the purple of the form that purple is a properties of the purple of the form that purple is a properties of the purple of the form that purple is a properties of the purple of the form that purple is a properties of the purple of the form the purple of the purple of the form the purple of the purple of the form the purple	
83 84 85 86 87	372.649 372.649 372.649 372.649 372.629	South the desirating avail costs when the control of the costs of the	1. Section for the first plane for the first plane for the first program of the first plane for the firs	
84 85 85 86 87	372.640 372.640 372.640 372.640 372.630 372.630	South the state of	1	
84 85 86 87 88 89	372.649 372.649 372.649 372.649 372.629	South the desirating avail costs when the control of the costs of the	1. For the propose for the first part of the first believant of the control of the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is played in the reach interest by the property of the time is a played in the reach interest by the property of the time is a played in the reach interest by the property of the time is a played in the reach in the property of the time is a played in the reach interest by the property of the time is the reach interest by the property of the time is the reach interest by the property of the time is the reach in the property of the time is the reach interest by the property of the time is the reach interest by the property of the time is the reach interest by the property of the time is the reach interest by the property of the time is the reach interest by the property of the propert	
84 85 86 87 88 89	372.640 372.640 372.640 372.640 372.630 372.630	South the state of	1. See A company of the control of the profit	
83 84 85 86 87 90 91	372.640 372.640 372.640 372.640 372.630 372.630	South the state of	1. December of the section of the se	

		372.650	Newspapers: Paper and ink:	1. Poper or necompinal and printer's ink are excurpt from the tax as ingredients or component parts of sace spapers.	
	93		Newspapers: Paper and ink; photographs; type metals.	Paper or reception adjustine violat on completion for two in impactions or composed pain reference receptions. Reception which executed configurations are composed pain reference representations are composed paint reference receptions. The trac applies to sales or dependent to particularly composed paint of the exemptions.	
		372.660	Newspapers: Advertising books, mats and mat accessories.	1. Advertising mut service companies are the consumers of the mast and books which they apply to publishers. The true applies to the sale to the companies of the mast or books, or if the companies prepare the must or books, to the sale of the materials which become part of the mast or books. 2. Columnis and regulations of columns, comic strips and photographes are the consumers of the mast which they supply to publishers. The true applies to the sale of the mast to the columnistic representation. 3. Advertisary materials and productions of columns, comic strips and photographes are the consumers of the mast both for publishers. 3. Advertisary materials are consumers of the mast both configuration of the mast both columns of the mast both columns are columns of the mast both columns	
				space years as the principal in orbitating and familiary many to the solutions, we are compared to make the first of the many to the sale of the main to the agency. If the advertising expect years as the principal in orbitating and familiary many to advertism, the case to the principal in the contrast of the many to the case of the main to the agency. If the advertising expect years in the contrast of the many to the case of the many	
	34			. What is no reported presented makes an mock what in or its traces in the many of the mass of the mass in the many of the mass of the mass in the many of the mass of the mas	
			0.1 . W. 10		
Part	95	372.680	instrumentalities; incorporated	(a) The department of the United States such as the Demartment of Defense and Demartment of the Navy and to the various uninconcented independent offices, associate and establishment of the associated independent of the succession and establishment of the associated independent of the succession and establishment of the associated independent of the succession and establishment of the su	
	-	372.690	Sales to Unites States: Army, Navy, and Selection Service Services	Enter appear to the day systems are assessed personness as transverse means, personness cannot means, personness are means, personness are means, personness are means, personness are means, personness and for the first States, and which are not which you would by the United States, or which are not which you would be present in the Action of the United States, or which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the Action of the United States, which are not which you would be present in the United States, which are not which you would be present in the United States, which are not would be present in the United States, which are not which you would be prese	
			anne spen	(a) Army post exchange; (b) Now yieldy arrives store; (b) Now yieldy arrives store; (c) Post traceus or subhilds dup armat to Army Ragulation 210-60;	
	96			(d) Clittoric missis established primared to Nove (performance, Article 14/5-144); (d) Clittoric missis established primared to Nove (performance, Article 14/5-144); (d) The Army of the Army of Armshander production, Article 14/5-144); (e) The Army of the Army of Armshander production, Article 14/5-144); (f) The Army of the Army of Armshander production, Article 14/5-144); (f) The Army of the Army of Armshander production and Armshander (and the Army of Armshander (and Arms	
Marie				(2) For the general benefit of Acrey or Novy personnel; and (8) State preservent efficies for the Selective Service Systems to chain of the local boards or boards of appeal of the Selective Service System whom made pursuant to personne to personnel by pumpingh 520 et saq, of the Selective Service regulation.	
Part	97		Applicability to credit union.	 This examption does not extend to a vendor who finances purchases drough the credit traism. 	
Part	98		governmental entities: "Medical device" construed.		
Part		372.700	Charitable, religious or educational organizations: Letters of exemption.	As comparization requesting exampt witness must submit to the Department an application on a form prescribed by the Department and copies of (a) in bylance, (b) is a refused of inconvention:	
Part				(c) Francial information which provides verifiable sources of income and expenditures, which may include, without limitation, francial intensents and independent undit reports; (d) Latens of complicion used to it by my provenancial appray; (d) Expenditure in a charability expension, on confine of the charability expension, find misers and goods, and a copy of its business or intensic plan must be attached, and	
Part					
No. 1	99			3. The Department may deep an application for examption if if facts that the: (4) The explanation has filled to solvent will excited inclination on which the great an examption; or (b) The explanation does not meet the standards for examption.	
No.				4. The Department may withfraw the last and of exception is used as my organization of the Department finds that: (b) The engination is to going engaged in challed recipions or educational practice; (b) The engination has consol to comply with the standards for exception; or	
The Continue of the Continue o				to 1 m. exponential guarantees are no 1800/2003/2003/2003/2003/2003/2003/2003/2	
Membrane Mem	<u> </u>	372.701	"Church, symagogue, or other place or		
The second secon				2. Has unrestracted public access on scheduled days of worship.	
Part	101				
Part			contract or delivered outside State; application of tax to property sold or delivered to pro-bour within State.	2. Except a referred to provided in subscience 4, under suppose to the property wild in different of the provided in the found of	
Part				(a) Contract of side calcula for the shipmarthy the results of the property to a point extender this State. (b) Though was made to specification for an of-state pick. (c) Though was made to specification for an of-state pick. (d) Though was made to specification for an of-state pick.	
Part	102			1. Experience of the deceasurance position for the property of the property in the property in the foreign of the deceasurance position for the representative in this State, or for any other reasons the property in see deformed manufacture State.	
Part				4. Salor to doos not apply when the property pursuant to the contract of sale in required to be shipped and in skipped as a point outside this State by the retailer, by means of: (s) Facilities openand by the retailer, by	
Part				5. As used it reduction 4 the term: (a) "Christ" means a persone it term equilarly suggest in the business of transporting for compensation trapple personal popular years and year barrows, and include both common and context curriers, and the United States Madi. (b) "Termating again trans a persone it form equilarly suggest in the business of preparing property for adoptions.) (c) "Termating again trans a person or form equilarly suggest in the business of preparing property for adoptions.)	
Part				6. A processor formest otherwise so ranged above mel becomes a "central" or "ferrorating agent" which the menting of this section which by bring designated by a perchaser to receive and ship goods to a prior contain this State. 1. What percepts in deferred to a perchaser of an actual field better to be made to be been to be the perchaser of the percept and the state. 1. What percepts in developing in deferred to a perchaser of an actual field better to be made to be been to be been to be been to be above the state of percepts and the state of the percept was an appealment of the state. 1. What percept is deferred to a percept and the state of the percept was a perchased for an actual field better to be an actual percept in the state of percepts and the state of the percept was an appealment of the percept was a percept with a perc	
Part		372.708	purchaser within State; attached	The Department will consider the sale of a vehicle in this State by a vehicle dealer to a normalized which is delicored to the conservation producer in Novada to be concept from the goars receipts objective to be caller to be said to the size of the said for purchaser? (A) Penhama a special permit issued by the Department of Monte Vehicle to make the State 23.998 for the propose of containing the vehicle from Novada and the the	
Part	103		more and specially incide.	A payacousty or specially from Telescope to repetit by from Telescope to the contract of the c	
Part	<u> </u>	372 717	Proof of delivery entirity Seas-	Professional description of the control of the Property of thead the Property of the Property of the Property of the Property	
Part	1.	Jan. 112	on sourcery outstate State.	Suppose the company of the company o	
Part	104				
Part	105	372.715	Application by air carrier.		
Part	106		Administration of Tax		
Part		372.720	Revocation, suspension and reissaunce	Upon the record of a notice of the magazini on revocation of a parent, the seller shall, upon demond, introductly number the parent to any ampliyes of the Department.	
Part			or sellers' permits.	2. Any generation reason reason reason for the regulations of the Common compact cases for the generator recognition of a seller's permit for hisbail violation. The superation or recognition of temperary or provisional permits shall be desired prime finise evidence of habitual violations. 3. A New generative differential for the configuration of the configuration of the configuration of temperary or provisional permits shall be desired prime finise evidence of habitual violations. 3. A New generative differential for the configuration of the confi	
Part	107			(c) Pays the required faces do recursord or issuance of paratile; (d) Provise the security demanded to the fall client provided by law; and (d) Provised the security demanded to the fall client provided by law; and (c) Confirm in virtual time to the web hill active demanded with the fall contrast provided by the confirmation of the laws and the laws and the confirmation of the laws and	
Part				A permit usual for a previously supposable or revolut account will be premisely unjourned or a suppose a previously supposed and revolut account will be premisely unjourned and a revolution in the so-ceifur than 1 clinical are reflected as all as expinion in the considerable as a reprintion in the considerable premit. 5. If disrupt for 1-year proised to tapupy a become delinque or otherwise this to comply with the applicable status and regulations. On Experimentary mental design in interpresentable promit memory revoke the permit. 6. If disruptions we design in the provided the transpers of premises a premissional free distinction of the complexity of the premised premission design in the distinction of the complexity of the premised premission design in the distinction of the complexity of the premise and the complexity of	
Part	<u> </u>	372.730	Resale certificates.	 No previous holder of a seller's permit which has been permanently revoked may be issued a permit without the express action of the Commission. 	
Part				(a) The following guards from: Thereby corely that hald wild it years in mader	
Part				regist it and prop the last necessarie by the proclame prior of the proposer. Constitution of the process of the proposer. Constitution of the process of the process of the proposer. Constitution of the process of the process of the proposer. Constitution of the proposer. Constitution of the process of the proposer. Constitution of the process of the proposer. Constitution of the p	
Company of the comp					
Section Company of the property of the principal and interactions in the property of the principal and interactions Company of the principal and int	108			(1) halocates that property is to be purclissed for result; and (2) The Deventurent determines:	
Service Control of the Control of th					
Service Control of the Control of th				(a) For the description of the property to be partitioned from may appear either. (1) a dearmand hat of the property to be partitioned from the procedure for resords; or (2) A apartition description of the lead for property to be partitioned for resola-	
4. An about contribution of the proposal of any popular form of the proposal of a popular form of the proposal of a popular form of the proposal of the propos				(6) It we select it not required to noted a permit occusion de cet on the contract of the cont	
4. An about contribution of the proposal of any popular form of the proposal of a popular form of the proposal of a popular form of the proposal of the propos				(a) Northare than 90 days that the date of the portioned side, the selfer obtains from the purchaser: (1) Addy-completed route currification: (2) The information-respond to complete differ year and the selfer of	
Section of the company of the compan	109			4. A read certificat seed an be provided in a paper format. If provided is a paper format, the document mark to input by the precluse: 5. A separate resolution seed and the provided in a paper format, by the constraint of the precluses. 5. A separate resolution read on the thin fire and sail. The Commission will precipie bladed certification of the best for each sail. The Commission will precipie bladed certification of the best for each sail. The Commission will precipie bladed certification of the best for each sail. The Commission will precipie bladed certification of the best for each sail. The Commission will precipie bladed certificate in the firm procedule premant to purapsph (a) of subsection 1 which contains a general description of the sail of the sa	
State of comparison Col. State the responsable of the foliage of the programs of the progr	L	L		isked of property to be preclused for resolute is wild as a blanked continuous until it is revision in servine. 6. A fully completed revision confinence and it is no revision in servine. 6. A fully completed revision confinence or further information required to complete fully a resulte confidence must be maintained in the tampager's file and provided to the Department upon request.	
10. The perhaps in statistic for the proposed of the application to an addition of the proposed of the application to an addition of the perhaps of the application to a statistic for the proposed of the application to a statistic for the perhaps of the application to a statistic for the perhaps of the per		372.735	Establishment of exemption; improper claim of exemption.		
10. The perhaps in statistic for the proposed of the application to an addition of the proposed of the application to an addition of the perhaps of the application to a statistic for the proposed of the application to a statistic for the perhaps of the application to a statistic for the perhaps of the per				(2) A May competed contribute of computes, or () The information-read to complete fifty a conflicted of canaption or ((b) Not later than 129 days after receiving a respect for substantiation from the Department	
10. The perhaps in statistic for the proposed of the application to an addition of the proposed of the application to an addition of the perhaps of the application to a statistic for the proposed of the application to a statistic for the perhaps of the application to a statistic for the perhaps of the per				1) Non-transmission and produced strategies of a state of the state of	
On Audit to the tempth of the provision of the section in the late of the property of the quarter of the section in the late of the property of the quarter of the section of the property of the quarter of the section of the property of the property of the section of the property of the propert	110			A fully completed certificate of comprised on the information regional to complete all the processing of the comprised certificate of the comprised on the information regional to complete all by a certificate of examption must be minimized by the solir and provided be for Department opposity claims an exemption: 5. His practional implicit for the restaurant (the accordance to considerate to comprise the comprised and the	
Section of administration of the complete forms of complete for section of complete for section of the complete for section of the complete forms of				(b) A seller who complies with the provisions of this section is not liable for the payment of the applicable tex unless: (1) The preduces that is now yo the xea, and (2) The preduces that is now yo the xea, and	
1				6. For purpose of this section, "certificate of exemption" trains and certificate of exemption which the Department has determined: (a) setting the requirements of the Structural del sealor safe by A. severence: and the recommendation of the section of the sec	
25.30 Secretarian of amount of sec. and comment of sec. and co	,,,	372.750	Certificate of authority for collection of use tax by retailers form out of		
Proceedings Procedure Pr		372.760	State. Determination of amount of tax due:	A tappyor shall determine the amount of the soles or me true the one a retail sole or purchase of tangolis personal property as provided in NES 360.299.	
12.30 Over-colonisms and a processing search of the process of process of the process of process of the process	112		nanapaton or tax in sales price of item.	The Physical Properties are not seen as the properties of the Physical Phys	
132 Part of the Company of the Compa		372.765	Over-collection of tax.		
(i) What in the gas due recently question that hyperment that a relation and the present that a relation and the present of the Department	113				
10 (b) the same of place of humanous of the columnous of				4. Any over-collection that cannot be furfailed for any reason match by aids to the Department. 5. Associated in the Cannot be furfailed for any reason match by aids to the Department. 5. Associated in the Cannot be furfailed in the contract of the execution of that exceeds the summary recognition of the exceeds the exce	
10 (b) The state on a figure of framework of the contact. (c) The decade power of the proper should first from the proper should be found to the proper sho		372.770	Receipts for tax paid to retailer.	1. Each stead or his is regarded or substrated to collect solion or not not from purchasers most give a receipt to each purchaser for the amount of the tax collected. 2. The receipt must show the following:	
1922/00 Delection for property resolid after when takes a delection present to section 12 of designer 999, States of Newsch 1995, (NRS 372425) for property which was resolid after being purchased for a purpose other than resole shall: http://purchased.for purposes where the state of the sta	114			(a) The manus and place of businessys or the exhibit; (b) The data on which the property was said; (b) The data on which the property was said; (c) The data on which the property was said; (d) The data on which the property was said; (d) The data on which the property was said; (e) The data	
	L			3. A solic invoice which contain the data required in soluction 2 and evidence of payment contributes a receipt. 4. Each preducer is lable for the payment of the test with Commission tolics for and edition and retains for impection the receipts which are required by this section.	
Mountain complete records which are adequate to subministic the deduction.	115	372.780	being purchased for purposes other		
	1	1		3. Mantan compiler records which are adequate to substantiat the deduction.	

	372.790	Receipt by Commission of reports, returns and remittances.	1. Any paper, course or continues which is transmitted from good the United States and shall be desired to her show necessited on the date shown by the post office conceilation made except open the envelope continuing is, or on the date is was maded if post districtory to the Commission establishes that the document or memore was united agreement on the United States and appropriated perspective and the Commission establishes that the document or memore was united agreement on the Commission establishes that the document or memore was united agreement of the date of the proceeding and the contraction of the date of the proceeding and the contraction of the date of the proceeding and the contraction of the date of the proceeding and the contraction of the date of the proceeding and the contraction of the date of the proceeding and the contraction of the date of the proceeding and the contraction of the date of the proceeding and the proceeding and the date of the proceeding and the date of the proceeding and th	
			2. A record interaction with your field of exceptator shall, if different than the post office constribution mark, will precal if the date on the recopies a confirm than the consolitation and the market of the confirmation of the field of the consolitation and the confirmation of the field of the consolitation and the confirmation of the field of the consolitation and the confirmation of the field of the consolitation of the consolitation of the confirmation of the field of the consolitation of the consolita	
116			Under no circumstances will:	
			(a) The cascellation date afficial by a postage mater in the possession of the topopure or other persons, or (b) Statement by the tamper or this is not be camployers. — the considerate efficient to order the post office cascellation date as the date of mailing.	
\vdash	372.825	Society required for recovery walver	— se consume uniferente to treate un por more concentration and un treate un treat un treate un treate un treate un treate un treated un treate	
		Security required for payment, waiver of security; habitually delinquent persons.	and the monthly the person files returns for modely periods or four times the continual swrapy as the annually if the person files return for annual periods. A person in an expected to deposit security with the Department possument to advection if the annual security required person are solved except required person are solved to a fine annual security of the continual security of the continual security to deposit to account. If the Department of the original continual security to deposit to account to the continual security to the c	
			3. The Department may recursion the amount of scening required by subsection 1 after a business has been in operation for at least 6 months to determine if the original estimated average tex due in accesses. If the Department determines that the original estimated average tex due in security of the Department of many adjust the amount of security required paramate in subsection accessed.	
			4. Except as otherwise provided in subsection 5, when a bounders that life returns for quantity or mostly periods has been in specific not a least 1 mostly as officed in subsection 5, which a bounders of the life returns for quantity or mostly periods has been in specifin for a least 1 mostly dependent to the contract of the least of the lea	
			The Department any constanting among of security required by absoluted index in histories to be an appearance of the original columnal arrange to the in account of the proposal and constanting and the proposal and constanting and constant	
117			(b) Surely books caused by an instruce corpusy. (c) Proceeding the instruction of residue which are instructed to proceed to the conditions proceeded by the Department. (c) Proceeding the instruction of residue which are instructed or residiency and have a condition proceeded by the Department.	
			10. A prince many subtrait a request live a source of the account's required by the accession to the Longertance, who shall believed the required and may great such a warver of the accession to the Longertance, who shall believed the required and may great such a warver of the accession to the Longertance, who shall believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great such a warver of the princess subtracts the final believed the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the required and may great subtracts the final believed to the final believed to the required and	
			(1) The personal sensity of facilities that two principals of the corporate tanguage or (2) If the corporate tanguage control of the corporate tanguage or (3) If the corporate tanguage consists of color gardening the principal in the or her inflaviously control of the principal in the or her inflaviously capacity, the control tanguage control of the company of the control of the company of the control of the company of the	
			11. A varier granted by the Commission promuse to this section may be carefulful if the person becomes habitually delenquent. 21. It has been accurate change through processor to the contraction of the besides remains institutially the same, the Department shall consider the responsing between the contraction of the besides remains substitutibly the same, the Department shall consider the responsing between the contraction of the besides remains substitutibly the same, the Department shall consider the responsing between the contraction of the besides remains substitutibly the same, the Department shall consider the responsing between the contraction of the besides remains substitutibly the same, the Department shall consider the responsing between the contraction of the besides remains a substitutibly the same, the Department shall consider the responsing between the contraction of the same shall be a substitutible to the contraction of the same shall be a substitut	
			(a) because history of cards bother is used or confirmed by a basic, writing back, confirmed non-consistent annual rate for floor of bother in the State of bother in present annual residence by the State of bother in present annual residence in the State of bother in present annual residence in the State of bother in present annual residence in the State of bother in present annual residence in the state of the State	
	372.826	Interpretation of 'labitually delinquest'.	As used in NRS 372.510 and NAC 372.825, the Commission will interpret the term "habitually delinquent" to mean having two or more delinquencies, late payments, returned checks or returns showing tax due that were filled without payment of the full tax due, or any combination thereof, in the 12 connectative months immediately	
118			proceding the date on which the Department investigates the matter.	
119	372.827	Sale of capital goods: Security required for deferral of tax.	1. Each process the qualifies for the deferred of tunes parameter MSS 372.997 shall condulable with the Department security that is equal to the person's test inhibity. 2. The Department may except as security presentate subsection 1: 10. The control is effect to an inhibition of the MSS 252.50 or 10. The control is effect to subsection of MSS 252.50 or	
119			(1) the developing decrease in a manufacturity of rock. 1/2.42/cg. (2) and (3) and (4)	
120		Retailers Located Outside of This State		
	372.841	"Component member" defined.	As used in NAC 372.84 to 572.856, inclusive, unless the context otherwise regimes, "component number" has the meaning accribed to it in NRS 372.7243 and 374.7246.	
121				
	372.844	"Activity that is significantly associated with a retailer's ability to	Her the purpose of NGC 372-84 to 372-856, inclusive, the Commission interprets are "activity that is significantly associated with a smiller's abeliary to enablish or minimia a market in this State for the retailer's produce or services," to mean any activity in this State that is necessary for the enablishment or maintenance of the conduct's market in the State for the retailer's produce or services," to mean any activity in this State that is necessary for the enablishment or maintenance of the conduct's market in the State. Such as activity includes, without limitation: 1. Solicity factor does in this State.	
		establish or maintain a market in this State for the retailer's products or services" interpreted.		
122		mittee sampens.	4. Delivering products into this Name often than by mail or common control. S. Howing a reducts into this Name often than by mail or common control. S. Howing are deliver in a trade down to maintain or catallishin among for products in the State. This subsections must not be construed to include merely attending a trade down.	
			6. Selling products enline and having a briefs and merers review in this State that accepts returne of such collisions and ex- 2. Performing active dociqued to excludit on emission inconvers of collisions and ex- perimental experimental active and experimental expe	
		1	2. Inciding accounting or sprange goods in the Socie. A Device graphened in this Socie of the Socie of Society of Socie of Society of Soci	
\vdash	372.846	Purpose of sections is to reduce	Constant. The purpose of NGC 772 SH to 272 Ms, inclusive, is to reduce the disputate impact of the responsibility to collect tunes on notables because in this State and remote resident should ontaid this State who militar resident of this State and houteness with a physical presence in this State to enablish presence in this State to enablish presence in this State to enablish presence in this State and members of the substantial previous of enablish presence in this State to enablish presence in this State to enablish presence in this State to enablish presence in this State and members of the substantial previous of enablish presence in this State and members of the substantial previous of enablish presence in this State and members of the substantial previous of enablish presence in this State and members of the substantial previous of enablish presence in this State and members of the substantial previous of enablish presence in this State and members of the substantial previous of enablish previous of the substantial	
123		Purpose of sections is to reduce disparate impact of responsibility to collect taxes.	who avail deconstruct of this substantial printings of corrying on between in this Sizes.	
H	372.848	December of well-orbitions	For the purpose of relutating the precumption set for this subsection 1 of NISS 372-124 and subsection 1 of NISS 374-7240 and subsection 1 of NISS 374-7240 and subsection 2 of	
		retailer that is part of controlled group of entities that has a component member in this State: Rebuttal of	component member and provided to the Deportment in good faith.	
124		presumption; written certification by each component member; retention of certifications by retailer.	The vertice medication described an information is a contraction of the contraction of th	
		certifications by retailer.	(c) Must be signed, other measurity or electronically, as a splitcable, by the composent member or, if the composent member is an eigenpation, by a person we be as for a shortwiny to excent binding contexts on behalf of the ergenization, and (d). Must include the measure and address of the person using the confidence. (d) Must include the measure and address of the person of composent member and, it is negarization, the mean and address of the person using the confidence.	
$\vdash \downarrow$	372.851	Programming of used indiction to	A retrieve than training propose or exercises copies of its "risting collisionate obligated brins composed markets and make and copies are stabilities to the Department appear on appear of the Department appear	
	J. 201	Presumption of applicability to retailers that enter into agreements with residents of this State for referral	To the proper of challenging the companions in the instanction of the SER 272.0F and absolutes in 1/08/11/2/2 and powerson it should be a finite of the companion of the instanction of the should be a finite or the should be a	
		of customers through Internet links: Rebatal of pressurption; written certification by each resident; retention of certifications by retailer.	(b) Size that the agreement between the retailer and each recitation and each retailer and each recitation probable the recitation from engaging in any relicitation activities in this State that refer potential continents to the retailer and, if the recolder in an organization, requires the organization to maintain on in Internet website information adverting its members to the relicitation and in the result of the retailer and, if the recolder in an organization, requires the organization to maintain on in Internet website information adverting its members to the relicitation and in the result of the retailer and in the result of the retailer and in the result of the retailer and in the retailer and in the result of the retailer and in the result of the retailer and in the r	
		certification by each resident; retention of certifications by retailer.	2. The virtual confliction described in puregraph (s) of subsection 1: (1) May be a page of electric described in puregraph (s) of subsection 1: (2) May be a page of electric described in the subsection 2: (3) May be a page of electric described in the subsection 2: (4) May be a page of electric described in the subsection 2: (5) May be a page of electric described in the subsection 2: (6) May be a page of electric described in the subsection 2: (7) May be a page of electric described in the subsection 2: (8) May be a page of electric described in the subsection 2: (8) May be a page of electric described in the subsection 3: (8) May be a page of electric described	
125			subsist includes informating in number to the profile interpretage in contrast, and in the contrast in the con	
			The Market Control and Control	
			4. A could infor section: (1) "Administrative mean ary assessment of goods for each through the use of purchased space or time in print or electronic media for the purpose of communicating information to the general public. The term includes online adventising generated as the roads of a general algorithmic function that is assessment as a purpose of communicating information to the general public. The term includes online adventising generated as the roads of a general algorithmic function that is assessment as a purpose of communicating information to the general public. The term includes online adventising generated as the roads of a general algorithmic function that is assessment as a purpose of communicating information to the general public. The term includes online adventising generated as the roads of a general algorithmic function that is assessment as a purpose of communicating information to the general public. The term includes online as the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and pushed to the reads of a general algorithmic function and	
			10 "Administration and processing agreement of ground for each through the seaso of processing upon of extraction that for a process of communicing information the ground policy. The translation of season application is a processing agreement as the road of a grant deperturbance, compose and protections, and administration and real season and administration and the processing and administration and administration and the season and administration and the season and administration and administration and the season and administration and administration and the season and administration and	
	372.856	Factors for determining whether	1. For the purpose of determining whether the activities of a retailer located consist this State have a sufficient necess with this State to satisfy the requirements of the United States Constitution, except as otherwise provided in NISS 372.743, 372.7247, 374.7247 or	
		activities of retailer have sufficient nexus with this State.	1. For the prepared discretizing which for decisions of the first interval in contrast of the first interval in inter	
			(d) Dates when a physical process in this State, done relavant with a scalar for the state, done read the contactive of the state of the state of the state and the contactive of the state	
			(1) The gross revenue of the trailer from the credial and of taugable personal property delivered in this Sinks in gentar than \$100,000, or (2) The trailine made 200 or more results used to simple personal property the delivered in this Sinks is gross the Sinks in ground the Sinks in g	
126			Show the ser reducted to the cutality by Ill reduction with the appearent with the reduction is secured by 1000 desirable proceeding for the leading of March, Jan., Signature and Describer; (2) Does not have a highly procuse in this, Such, and the true a reduction of the process in the secure of the process in the process in the secure of the process in the proce	
			3. If the activities of a resilies becard enable that State have a sufficient network with this State pursuant to: (a) Paragraphylo, to op (a) of subsection: [1]	
			(i) The provision of chapters 30(6), 372 and 374 of MSS (chapter the imposition, collection and remittees of the due to to and the collection and remittees of the out to apply to the retailer; and (i) The region of chapters 30(6), 372 and 374 of MSS (chapter to the imposition, collection and remittees of the out to a pulp to the retailer; and (ii) The region of chapters 30(6), 372 and 374 of MSS (chapter), and the collection and remittees of the out to a pulp to the chapter; and (iii) The region of the chapter and the collection and remittees of the out to a pulp to the chapter; and (iii) The region of the chapter and the chapter	
			(1) Resigning on the first day of the first element was the first eleme	
			the collection and entitations of the seas ready to the condition and (1) Notice that the collection of the first ready of the first collection and the highway and the highway and the first collection and the highway and the highway and the first collection and the highway and the highway and the first collection and the highway and the highway and the first collection and the highway and the highway and the first collection and the first co	
			no exchange for providing a referral link, or any other stem of value given in exchange for a referral.	
127		Computer Software		
		Computer Software		
128	372.875		The proposition of curves computer software contributes the readering of a professional survise.	
	372.875	Computer Software Applicability of tax to custom computer software and custom programming survices.	The proposation of custom computer software consolitates that conducing of a productional sortice. That the does not apply the contract contract contract computer software computer software computer software computer software computer software computer software in tenselized. On Parada, Linear, contract fractioning for use of contract computer software, against soon of the form in which the custom computer software is transformed.	
L		Applicability of tax to custom computer software and custom programming services.	L. The proposition of custom computer outhrow consolitate the readering of a predictional service. 2. The task does not apply to: (1) The stack law, not, made timesting for any of custom computer outhrow, capsallow of the form in which the custom computer outhrow is transformed. (1) Apply they for their explaint are graph to the or expect services for examine computer outhrow. (2) The task low configuration of the control of the control computer outhrow is transformed. (3) Apply they for the first applies or apply the stack of control computer outhrow. (3) The task low configuration of the control co	
	372.875 372.890	Applicability of tax to custom computer software and custom	Uston it is delivered electronically or by load and leave, power/ten computer software in tanglelo personal property. The tra applies to:	
		Applicability of tax to custom computer software and custom peogramming services. Applicability of tax to prowritten	1. Using a six-deferred distributedly we by local artifacts, preceives compare of some is simplify present property. The text option to (30) Particula, locate, and discounting for an of subpression compare of some is simplify present property. (3) A contained compare of some interactions of the subpression compare of some interactions of the subpression compare of some interactions. (3) A contained compare of some interactions of the subpression compare of some interactions. (3) A supplied compare of some interactions of the subpression compare of some interactions of the subpression compare of some interactions. (4) A supplied compare of some interactions of the subpression compare of some interactions. (5) A supplied compare of some interactions of the subpression compare of some interactions. (6) A supplied compare of some interactions of the subpression compare of some interactions. (6) A supplied compare of some interactions of the subpression compare of some interactions. (6) A supplied compare of some interactions of the subpression compare of some interactions. (6) A supplied compare of some interactions. (7) A supplied compare of some interactions. (8) A supplied com	
129		Applicability of tax to custom computer software and custom peogramming services. Applicability of tax to prowritten	1. Use in indicated destination, by a basic allow, previous represent orders in tenglish present property. The strugglish to 16 Wheel, leave, and the integring four and any previous representation. (b) A struction, compare orders are assumed to reduce the order of the angle or any part of the angle of	
129		Applicability of tax to custom computer software and custom peogramming services. Applicability of tax to prowritten	Like in the directed destinatedly we by local actions, prevention empages of more in simplify presental property. The tot applies to 100. The stack locus, and the classifies four of only prevention complete or destinate (b) A resultative complete or destinate content for the adjustment complete or flower, complete or the prevention complete or destinate content for the adjustment content for the adjustment content for the adjustment content for the adjustment of the adjustment content for the adjustment content for the adjustment content for the adjustment of the adjustment content for the adjustment content for the adjustment content for the adjustment for the adjust	
129	372.880	Applicability of as to comess computer software and custom programming service. Applicability of as to prewriting computer software and computer software and computer software maintenance contracts.	1. Usdom is reduced distinctedly by the lot and faces, previous emprace of more is negled personal property. The ne applier to (1) A reading our most face for intermediate of the long from of an information compare of more is negled to previous and the previous and the long of the long from the long from the long face of the long from the long face of the long	
129		Applicability of tax to custom computer software and custom peogramming services. Applicability of tax to prowritten	Like in the directed destinatedly we by local actions, prevention empages of more in simplify presental property. The tot applies to 100. The stack locus, and the classifies four of only prevention complete or destinate (b) A resultative complete or destinate content for the adjustment complete or flower, complete or the prevention complete or destinate content for the adjustment content for the adjustment content for the adjustment content for the adjustment of the adjustment content for the adjustment content for the adjustment content for the adjustment of the adjustment content for the adjustment content for the adjustment content for the adjustment for the adjust	
	372.880	Applicability of us to cooten computer software and custom programming our box. Applicability of us to preorition computer software and computer and computer software and computer and computer software and computer and computer software and computer and computer software contracts.	1. Under an indirectal disconnection for the formation present formation is might pressure offeres in simple pressure of the site supplies to experience of the site of the si	
	372.880	Applicability of us to cooten computer software and custom programming our box. Applicability of us to governism computer software and computer and/or or maintained to confident Newvillen computer software Others for multifactions; teachie house.	1. Under an indirectal disconnection for the formation present formation is might pressure offeres in simple pressure of the site supplies to experience of the site of the si	
130	372.880	Applicability of us to cooten computer software and custom programming our box. Applicability of us to governism computer software and computer and/or or maintained to confident Newvillen computer software Others for multifactions; teachie house.	1. Under an indirectal disconnection for the formation present formation is might pressure offeres in simple pressure of the site supplies to experience of the site of the si	
130	372.880	Applicability of the two comes compare or forwar and comes programmer and comes programmer and comes programmer and comes and compare or forwar and compare or forwar and compare or forwar and compare or forward and compare or forward forward forward forward for medical comes and compare or forward forward forward forward for medical comes and compare or forward forward forward forward for forward forwar	1. Using a substrated disconnection of the state of the s	
130 131 132	372.880	Applicability of the to-content programming critics to Applicability of the to-content programming critics. Applicability of the to-prevention order are minimized content. Prevention computes reference. Courge for multi-content, models Direct Soldes Organizations Universities of the content of the co	1. Mode in a substantial advantage for set of large terms of special compare and the contract of the contract	
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130 131 132	372.880	Applicability of the to-content programming critics to Applicability of the to-content programming critics. Applicability of the to-prevention order are minimized content. Prevention computes reference. Courge for multi-content, models Direct Soldes Organizations Universities of the content of the co	1. Mode in a substantial advantage for set of large terms of special compare and the contract of the contract	
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130 131 132 133 134 135 136 137 137 138 139	372.689 372.688 372.602 372.602 372.603 372.603 372.608 372.608	Applicability of tax to common programming services to the common common common common common common common common control common commo	Use of the continued	
130 131 132 133 134 135 136 137 137 138 139	372.888 372.888 372.000 372.000 372.000 372.000 372.000 372.000	Applicability of tax to comment programming services, com- programming services, com- programming services, com- programming services, com- Applicability of tax to present services or compare or desire compare or desire control or compare or control or compare or control or compare or control or compared to the control or compared or control or compared or control or compared or control or compared or co	1. Used as to advent and intermediate intermediate personal control and personal personal compare and personal com	
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	372.922	Collection and payment of tax when tangible personal property is purchased for lease or rental within	Enzept as celebrating provided in IAAA 5727-925. L. A person who be precised to grantee the property contribe of this State for Lease or restall writies this State shall pay the use tax dats in this State measured by:	
		purchased for lease or rental within this State.	Enterprise of the control of property products and Section 1.2. A secret why produce supply ground property unished of this State for loss or remain which this State half prop the use to do in this State to the property in the general or and dispage for the loss or remain which this State half property in the general or and dispage for the loss or remain of the property within this State. 2. A prover the production to guidely promoting property which this State is loss or remain of the final state or remain of which this State is loss or remain of the state or remain of which this State is loss or remain of the state or remain of which this State is loss or remain of the property in the state of the property described by the state or remain of which the state of the property in the state of the property described by the state or remain of the property within this State. 3. If yourse has often and tens are loss or purphy opening property within this State is the property in the state of the property in	
			2. A person who precluses tamplik personal property within this State for Leave or result within this State shall: (3) Psych and cales to the present's verson for the sales price of the property whin on the recor (10) Psych and the present's verson for the sales price of the property within on the recor (10) Psych and (
			(b) there is not a relative that former and we are projecting and excellent party and great in facilities of recent of the projection of the relative or relative to the projection of the relative or relative to the projection of the relative or relative to the relative	
			(c) Committed to Steam or result association in this State, the or shee shall prop the use tax, due in this State measured by: (1) The cost of the properties below in the Vision, the or shee shall prop the use tax, due in this State measured by:	
142			(a) Pays due tax to his or har vender orthe sales price of the property to hims the Are, no forther tax is the and tax most not be collected from the customer or other goes lease or ere rested changes. (b) Elect to measure the wear taxy his so they propose lease price of due, not person and due, not person on the propose the property of the property to hims they are not been proposed under the property to hims they are not taken the proposed under the property to hims the proposed under the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to the property to hims they are not taken to take the property to hims they are not taken to take the property to hims they are not taken to take the property to hims they are not taken to take the property to hims they are not taken to take the property to hims they are not taken to take the property to hims they are not taken to take the property to hims they are not taken to take the property to hims they are not taken to take the property to the property to take the	
			5. The tax applies to the sales price of the property within this State following in use in restale or lease service, without any deduction or could for the tax applies not or dispersion of the property or the texts position to the grown lease or restal charge. A person who clear to posity the current only his or the groun state or restal charge securement for in section is not excepted to go the saction to other expersions of the religible personal property which is committed to lease or restal dauge. A person who clear to posity the clear to posity which is committed to lease or restal dauge is not a personal personal property which is committed to lease or restal dauge.	
			(2) Site to grow have or would adopte. (3) The foreign has been in the relation of the second of th	
			N. Malendry Catego, "Witness or the experience states, or the experience states are the experience states, or the experience states are the experience states.	
			(d) Reimbursement for fixed costs or expenses, including, without limitation, management fees, interest, financing fees and carrying charges, collection call charges, repossession charges and billing charges.	
			CONT.	
			9. Optional charges, separately stated, ends in connections with the lease or restal of taughts personal property one not subject to the tax. The term "optional charges" may include for example, without limitation, a	
			(a) For or charge for the intuitation, exection, assembly or disassembly of the property. (b) Charge for a collosion drama wavelene or a similar instrument that sets as a variety or of the losses for any damage to the process.	
			(c) Charge for the services of a person to operate or instruct another in the operation of the property.	
			(d) Charge for fail and to spread to property. (d) Charge for fail and to spread to property. (f) For or charge for the device, respective or the landing of the property. (d) For or charge for the answers, each prevail cooling, canadad pressions or coverage for personal property. (d) For or charge for insurance, each prevail cooling, canadad pressions or coverage for personal property. (d) For or charge for insurance, each prevail cooling, canadad pressions or coverage for personal property. (d) For or charge for insurance, each prevail cooling, canadad pressions or coverage for personal property. (d) For or charge for insurance, each prevail cooling, canadad pressions or coverage for personal property in the season of the depth of the grant for the personal property in the season of the depth of the grant for personal property in the season of the depth of the grant for personal property in the season of the depth of the grant for personal property in the season of the personal property in the season of the personal property in the season of the personal property in the depth of the grant personal property in the depth of the grant personal person	
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143			A position control for the state of the stat	
			targible promused property from infest the proton making the repoir or providing the replacement for the loaser or formula lessor for the responsible purp. If A lessor may do contained turring our to to the basis of going since changes providing the replacement of the repossible purp. If A lessor may do contained turring our to to the basis of going since changes where the repossible purp. If A lessor may do contained turring our to to the basis of going since changes where the repossible purp. If A lessor may do contained turring our to to the basis of going since changes where the repossible purp. If A lessor may do contained turring our to to the basis of going since changes where the providing the repossible purp. If A lessor may do contained turring our to to the basis of going since changes where the repossible purp. If A lessor may do contained turring our to the basis of going since changes where the repossible purp. If A lessor may do contained turring our to the basis of going since changes where the repossible purp. If A lessor may do not be a provident of the providence that the repossible purp is the providence of the providence that the repossible purp is the providence of the providence that the providence of the providence that the repossible purp is the providence of the providence that the providence of the providence that the providence of the providence that the providence t	
			(a) Documentation showing that the leased property has been repossessed or returned to the lessor.	
			(b) A formal notice of turnisation for the law long processing year report deposits the lenses or arrived sport that lenses or arriv	
			(c) Proof fast the property has been received, damaged, entire or otherwise rendered manufal. (d) A new approach to have the same appropriate the same or market to have. (e) A propriet or have the same approach to the same or market to have. (e) A specific or have the connections which has supplied to the Department and shows that a loss or approach to been terminated.	
			(to regions to transcent accusionments with designing in an expansion measurement and a measurement of the contract of the con	
	372.924	Election by lessor to pay tax on use of		
1		tangible personal property rather than cost of acquisition.	It is known designably promoting prompt who the top the true of the amplitude promoting prompt who the true of the amplitude promoting prompt was a WESS 172, 170 or 172.00, the lower shall study to the Quantization of the amplitude promoting prompt was been less that prompt promote where the lower true produced by the Company promote to WESS 172, 170 or 172.00, the lower shall study to the promoting prompt was been less than the lower true produced by the lower true produced prompt and the lower true produced by the lower true produced prompt and the lower true produced prompt was been lower true produced by the lower true produced prompt prompt and the lower true produced prompt prompt and the lower true produced prompt prompt and the lower true produced prompt prompt produced prompt prom	
144	1		(5) To 18 the display process process pure to the acquires within the execution gave and other times are compared to the contract of the contr	
	1		stantistic and the ferm." A. The follows of a locurer to motify the Department of this or her decision preparation this continuous contrast around the following the following the following the fermion of the properties of the contrast of the section of the properties of the following the fermion of the f	
<u> </u>			presumption may be constrained if the lower presume or elebate that to or she intended to pay the tax on the new of the tagglida presumal preparage earther than the cost of the equations of the preparage parameter by NEW 2000.	
	372.926	Sale of tangible personal property designated as lease or rental for purpose of retaining security interest.	The Burghal personal personal real forms or received that the or the smallest deep the same to the same of the samplest personal personal real forms of the samplest personal real forms of the samplest personal real forms or real forms of the samplest personal real forms or real forms of the samplest personal real forms or real forms of the samplest personal real forms or real forms of the samplest personal real forms or real forms of the samplest personal real forms or real forms of the samplest personal real forms or real forms	
		,	(6) The known is regained to more the face for the remaining consense; list of the property of transcent to propose of a position of the property of the prope	
			(d) The leaves has an option to purchase the property without the grayment of any additional consideration or with the preparent of normal additional consideration or the order complete and the preparent of the complete and the complete and the preparent of the complete and the	
			2. An approximat does not create as according interest monthly because it provides dust: (1) The present when the consideration the local entering the leaves in entered inter; (2) The present when the consideration the local entering the leaves in entered inter; (3) The present when the consideration the local entering the leaves in entered inter; (4) The present when the consideration the local entered intering the leaves in the leaves in entered intering the leaves in the l	
			(c) The lessuee has an option to renew the lease or to become the owner of the property;	
145			to the contract of the contrac	
			(a) The least that an depute to these the case of a thickness that an elegate of parties that the relationship productions it was find in the real and the property after that the female as it is to the option as to generate, or a second or a second of the property of the seco	
			(c) The original sales price of the property is \$1,000 or more und: (d) The leaves in for not more thank you quant (d) The leaves in for not more thank you quant	
			(a) the ringed side prior of the property is \$1,000 er new and (b) The respect of the property is \$1,000 er new and (c) The assert of the difficient consistants in our size of the state of the property of t	
			(s) The Leave is for more than 4 years; and (5) The asserted for haddining constraints is see than 26 percent of the original sales prior.	
			4. Additional consideration shall not be decreased assistant in the least in the le	
	372.928	Sale of tangible personal property designated as france lease.	(s) was no operate to become the or worker or the property in greatest or the concess. The process is the last restrict value or the property. I. Hunghly personal property in sold, the the transactions is designated as a finance leases. I. Prography personal property in sold, the the transactions is designated as a finance leases.	
		designated as finance lease.	1. Vanish present prompts and the fire transmission is designated as a finance time. (b) The transmission is the constrained for constrained as a finance time. (b) The transmission is the constrained for constrained for constrained for the property of the finance time. (c) The transmission is the constrained for constrained for constrained for the property co	
			(s) The leaves to decreased to be the perchaser of the tamplify-freewail property; and \$27.240, it is a few forms of the complete perchaser of the tamplify-freewail property and \$27.240, it is a few forms of the property perform than the cost of the acquisition of that property. (d) Beginning the perchaser may calculate the NSS 27.271 to \$27.240, it is perfect to confidence of the property perform than the cost of the acquisition of that property.	
146			2. For the purposes of the large section of the control of the con	
			(b) Ble lense is required for factor and lense, to	
			Source all risk of two studies present property and Source and risk of two studies present property and Source and risk of two of the trapplet present property. A count of the secure, becomes of the secure and the formationness, forming or registration of the trapplet personal property.	
			3. As used in this section, "possession" does not include the maintenance, licensing or registration of the taughtle personal property.	
	372.930	Sale and lease back of tangible personal property.	1. The rade of taughthe personal property to a person who is in the basicon of leaving taughthe personal property to others and who leaves the property back to the sellor within 400 days after the date on which the property was wall is not a tautable sale if the leaves in registered with the Department to collect and report the tax personal to NAC 372-922 and 372-320.	
147			2. A person who poid for each or or act to max aske of lamplike personal properly that much the experiments of obsection 1 may reply to the Department for a reduct in the amount of the two poid (the transaction in properly documented.) 3. To decourse properly much a transaction, the documentation must collishishish. (b) The precision argon active distriction is the variety of their order of the set of their distriction.) (c) The precision argon active distriction is the variety of their order of their order of their order.)	
140			(i) the previous great a sense continuous on the relevant or the continuous continuous on the relevant or the continuous	
148	372.932	Certain transfers of tangible personal property to governmental entities or negregit organizations.	1. It is least of taughth general property to at early except from tunion pressure to NAS 172.25 or 172.25 conditions sail pressure to NAS 172.25 or a fact in compt from tunion. 2. Any teach of taughth general property is not seen in the NAS 172.25 or 272.25 of all the descent is consistent as all of the taught, encound presspore and in compt of the taught general property and the compt of the taught gen	
		1 0	3. If a lame of magific personal purposty to an earity cumpt from transition personate to NSS 372.235 or 372.256 does not constitute a sub-personate to arbitraction 2 or NAC 372.296, the migrated such of the tangible personal property to the leasor is not except from transition and the leasor must purpose to accommod personal property to an earity cumpt from transition and the leasor must purpose to accommod personal property to an earity cumpt from transition and the leasor must purpose to accommod personal person	
149		Property Purchased After June 15, 2005		
150	372.934			
-		"Lease or rental" and "retailer" defined.	As and ASC 1739 to 1739 to 1800 to the control adverses requires 1. Takes or result in agency and to the ASS 500 to the Control adverses requires	
151	372.936	"Lease or rental" and "retailer" defined. Lease or rental of tangible personal	As used at SAC 175101 to 17504, including above at otherwise respires. 2. "Reading "Sack very process the regards in the SAC 100100. 2. "Reading "Sack very process the regards in the laser result of legality beroad properly to sorther for any papers other flows or show. 3. "Reading "Sack very process who regards in the laser result of legality beroad properly to sorther for any papers of the flows or show. 4. "Reading "Sack very process who regards in the laser result of legality beroad properly to sorther for any papers of the flows or show. 5. "Reading "Sack very process who regards in the laser result of legality beroad properly to sorther for any papers of the flow of shows and show and shows a state of legality beroad properly the laser result of legality beroad properly the laser result of legality beroad properly to sorther for any papers of the flow of shows a state of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of the flow of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad properly to sorther for any papers of legality beroad p	
_	372.936	"Lease or rental" and "retailer" defined. Lease or rental of tangible personal property constitutes sale.	 A lease or restal of targoble personal proporty shall be decored to consiste a transaction in loss of a transfer of titde, exchange or barter personant to the provisions of subsection 2 of NRS 372-060. A lease or restal of targoble personal proporty for any purpose other than substance or subrent consistance a restal resistance. 	
1	372.936 372.938	property constitutes sale. Collection and payment of sales tax on lease or rental of tannible personal	1. Also are useful designity promately prepared property all My desired to consider an internal income for securities of orthic, enclosing or theory personate to the permission of orthocolors at 9 (MSS) 37.060. Also have considered design proceedings are property and form and considered an internal considered and consi	
	372.936 372.938	property constitutes sale. Collection and payment of sales tax on	1. Almos cross and designly account property field be describ to markets a transaction identifies a feeding or heave personne to the provisions of advanction 2 of NRS 312.00. 2. A lone or market of simplify personnel property for any person even the new relations a residual vision. 3. The lingula incidence of the sales to see as lone or most of simplify personnel property field for good person who knows or most the property from the residue. 2. A sealine regard in the lone or market discupible processal personnel property from the creation. 3. A sealine regard of the lone or market discupible processal personnel property from the creation. 4. On the personnel residual property for the content and the property or described to the manuscraftly:	
152	372.936 372.938	property constitutes sale. Collection and payment of sales tax on lease or rental of tangible personal property; sale of property following	1. A lone or smil despite possed proposed by desmit to markets a transaction kined a transfer of the endage or have present to the provision of obsection 2 of WBS 312 MeD. 2. A lone or smill despite possed proposed from policies or resident contracts a resident of the endage of the section or smill and contracts a resident of the endage of the section or smill despite possed proposed from the endage of the section or smill despite possed proposed from the endage of the endage of the lone or smill despite possed proposed find indicate and central to a lone or smill despite possed proposed find indicate and central to a lone or smill despite possed proposed find indicate and central to a lone or smill despite possed proposed find indicate and central to a lone or smill despite possed proposed find indicate and central to a lone or smill despite possed proposed find in proposed find to propose find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed proposed find to a lone or smill despite possed possed find to a lone or smill despite possed possed find to a lone of the lone of	
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153	372.948 372.940	properly constants value. Collection and properly of disks to see history or mind of singleth possible from the constant of singleth possible from the latest of profit disks of the constant	1. All near consideration processing programs properly and processing programs of the confidence of th	
153	372.958 372.940	properly constant and passes to an interest or made of supplies powered to the term or made of supplies powered to the constant or made of supplies powered to make in lasers or created services. Transmission of the constant of the consta	1. All near consider designate possible present of person of the contract of t	
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153	372.949 372.942	Continue and purpose of a data as not a continue and a data and a continue and a con	1. All acts or most of sugging promoting promoting programs of programs and productions are all studies. 1. This logic indication of the control of sugging promoting programs of programs and the studies of the control of the contr	
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153	372.949 372.942	Continue and purpose of a data as not a continue and a data and a continue and a con	1. A later or most of sugglety pounds prepared by prepared proves provided the contract contract contracts and the contract of the contract contracts and the contract of the	

CHAPTER 372A - TAX ON CONTROLLED SUBSTANCES

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		General Provisions		
2	372A.010	Effect of criminal proceeding on collection of tax.	1. An action brought to recover any tax, fee or oil penalty imposed pursuant to dupter TPAA of NPS is not harmed by a prior acquitted of the defindant in a criminal action arising out of the same temanaction or occurrence. 2. The Department run postspone an administrative hearing contenting the assessment of a tax, fee or civil penalty imposed pursuant to chapter 372A of NPSS if a criminal processition of the defendant arising out of the same transaction or occurrence is penaling. 3. In a civil proceeding brought pursuant to chapter 372A of NPSS, the doctrine of collected estopped may but the relitigation of an issue determined in a previous criminal proceeding in which the party sought to be estopped had a full and fair opportunity to litigate that issue.	
3	372A.020	Use of revenue stamps; applicability.	Each dealer in controlled substances who purchases revenue stumps from the Department pursuant to NRS 372A.090 shall affix the stumps to each package, packet or container of a controlled substance he or she sells. This section does not apply to any sale that is subject to an excise tax imposed by NRS 372A.290.	
4		Excise Tax on Cannabis		
5	372A.100	Definitions.	As used in NAC 372A.100 to 372A.160, inclusive, unless the context otherwise requires, the words and terms defined in NAC 372A.102 to 372A.140, inclusive, have the meanings ascribed to them in those sections.	
6	372A.102	"Batch" defined.	"Butch" means the usable flower and trim contained within one or more specific lots of cannabis rown by a cannabis cubivation facility from one or more specific or cuttimes of the same strain of cannabis and harvested on or	
6			before a specified final date of harvest.	
7	372A.104 372A.105	"Cannabis" defined. "Cannabis cultivation facility" defined.	"Cannables" has the meaning ascribed to it in NRS 372A.015. "Cannables cubivation facility" has the meaning ascribed to it in NRS 372A.210.	
9	372A.106	"Cannabis establishment" defined.	"C.mnabis establishment" has the meaning ascribed to it in NRS 678A.095.	
10	372A.107 372A.109	"Cannabis product" defined. "Department" defined.	"C.mnabis product" has the meaning accribed to it in NRS 372A.290. "Department" means the Department of Taxarion.	
12	372A.110	"Excise tax on cannabis" defined.	"Excise tax on cannabis" has the meaning ascribed to it in NRS 372A 220.	
13 14	372A.112 372A.115	"Extraction" defined. "Fair Market Value" defined.	"Extraction" has the meaning ascribed to it in NRS 433,0025. "Fair market value" means the value established by the Department based on the price that a buyer would pay to a seller in an arm's length transaction for cannabis in the wholesale market.	
15	372A.115	"Lot" defined.	"Lot" means:	
16	372A.140	"Taxpayer" defined.	1. The flowers from one or more cannable plants of the same batch, the a quantity that weight 5 pounds or less; 2. The leaves capture plant matter from one or more cannable plants of the same batch, other families flowers flowers; in a quantity that weight 15 pounds or less; or 3. The well-known or other plants matter from one or more cannable plants of the same batch, other families flowers; in a quantity that weight 125 pounds or less within 2 hours of harvost. They well-known of the plants of the same batch used only for extraction, in a quantity that weight 125 pounds or less within 2 hours of harvost. They prefer has forening assented to it in Nix ST 372-250.	
17	372A.155	Method for calculating fair market value at	1. Cannabis tool must be calculated on the basis of the total weight of all cannabis bud that is sold, excluding the inadvertent inclusion of an inconsequential amount of cannabis bud in a sale of cannabis trin.	
		wholesale for various categories of cannabis.	2. Canadas into must be calculated on the basis of the total veright of all canadas iron that is sold, teckding the total veright of an isoconosquential amount of canadas but which is indeverteely included. A minuture canadia byte imm to be calculated on the basis of the total underplot of minuture canadias plant is old. In the plant is the control of the plant is th	
18	372A.160	Payment of tax: monthly return: supporting documentation; submission of financial statement upon request of Department.	Each trapper responsible for an excise tax presument to subsection 1, 2 or 3 of NSS 3772-200 shall, on or before the last day of the month immediately following and mounth for which the trappers is adjust on the transport of the excise tax in constants, the with the Department arturn as a form received by the Department and ment to the Department any trace to the form the control of the trappers is adjust to the transport and the same transport and the sa	
	T004-22	Consumption Lounge		
20		T004-22 - Section 1	Chapter 372A of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 32, inclusive of this regulation.	
21		T004-22 - Section 2	As used in this chapter, unless the context otherwise requires, the words and terms defined in sections 3 to 29 have the meanings ascribed to them in those sections.	
22		T004-22 - Section 3	Adult see controls establishment means: La adult see controls independent esting laboratory: 2. An adult see controls independent esting laboratory: 2. An adult see controls establisment feality; 4. An adult see controls read store; 4. An adult see controls read store; 6. A rettal controls distributor, 6. A rettal cannable consumption longe; 7. An discipation of controls consumption longe; 8. A rettal cannable consumption longe; 9. An discipation controls consumption longe; 9. An discipation controls consumption longe; 9. An discipation controls consumption longe; 9. An discipation control consumption longe; 9. An adult control con	
23		T004-22 - Section 4	"Adult-use cannabis cultivation facility" has the meaning ascribed to it in NRS 678A.025.	
24 25		T004-22 - Section 5 T004-22 - Section 6	"Adult-use cannabi-infused product" has the meaning ascribed to it in NRS 678A.080. "Adult-use cannabis-infused product" has the meaning ascribed to it in NRS 678A.089.	
26		T004-22 - Section 7	"Adult-use cannabis retail store" has the meaning ascribed to it in NRS 678A.065.	
27		T004-22 - Section 8	"Adult-use edible cannabis product" has the meaning ascribed to it in NRS 678A.070.	
28 29		T004-22 - Section 9 T004-22 - Section 10	"Cannable" has the meaning ascribed to it in NRS 372A.015. "Cannable Consumption lounge" means:	
		TOPPEL - SECTION TO	L. A retail canning-ton notage, transact. 1. A retail canning consumption lounge; or 2. An independent cannabic consumption lounge.	
30		T004-22 - Section 11	"Cannabis cultivation facility" has the meaning ascribed to it in NRS 678A.090.	
31 22		T004-22 - Section 12 T004-22 - Section 13	"Cannabis establishment" has the meaning ascribed to it in NRS 678A.095. "Cannabis product" has the meaning ascribed to it in NRS 678A.120.	
33		T004-22 - Section 14	"Cannabis production facility" has the meaning ascribed to it in NRS 678A.125.	
34 35		T004-22 - Section 15 T004-22 - Section 16	**Cannabis sales facility* has the meaning ascribed to it in NRS 678A.130. **Excise Tax on cannabis** has the meaning ascribed to it in NRS 372A.220.	
36		T004-22 - Section 17	"Independent cannabis consumption lounge" means a business that:	
			1. Is licensed by the Cannabic Compliance Board pursuants to NRS 6783, 250; 2. Is not attached or immediately adjacent to an adub-use cannabis retail store; and 3. Allows single-use cannabis products or rangel-use consumer	
37		T004-22 - Section 18	cannabis products to be consumed on the premises of the business by persons 21 years of age or older. "Medical cannabis cultivation facility" has the meaning ascribed to it in NRS 678A.170.	
38		T004-22 - Section 19	"Medical cunnabis dispensary" has the meaning ascribed to it in NRS 678A.175.	
39 40		T004-22 - Section 20 T004-22 - Section 21	"Medical cannable-infused product" has the meaning ascribed to it in NRS 678A.195. "Medical cannable product" has the meaning ascribed to it in NRS 678A.200.	
41		T004-22 - Section 22	"Medical edible cannabis product" has the meaning scribed to it in NRS 678A.210.	
42		T004-22 - Section 23 T004-22 - Section 24	"Purchase" has the meaning acribed to it in NRS 372.045. "Ready-to-consume cannish product" means in adul-use edible cannabis product that is: 1. Prepared on the primise of a cannabis comprison loange; 2. Presented in the form of a foodsarf or beverage; 3. Solain a heatest or abmistered state; and	
44		T004-22 - Section 25	4. Intended for immediate consumption, or 5. Further defined by the Cumahok Compliance Board by regulation. "Read canables consumption brangs" means a business that: 1. Is licensed by the Cumahok Compliance Board pursuant to NRS 6788.250; 2. Is standed or immediately subjector to an afficient source and the result above, and a 1. In the compliance Board pursuant to NRS 6788.250; 2. In standed or immediately subjector to an afficient above, and a 1. In the compliance Board pursuant to NRS 6788.250; 2. In standed or immediately subjector to an afficient above, and a 1. In the compliance Board pursuant to NRS 6788.250; 2. In standed or immediately subjector to an afficient above, and a 1. In the compliance Board pursuant to NRS 6788.250; 2. In the compliance Bo	
45		T004-22 - Section 26	3. Allows single-use cannable products or ready-to-consume cannable products to be consumed on the premises of the business by persons 21 years of age or older. "Retail Sale" has the meaning ascribed to it in NRS 372.090.	
46 47		T004-22 - Section 27 T004-22 - Section 28	"Retasler" has the meaning acrebed to it in NRS 372.055. "Seller" means a taxpayer who makes any sale of cunnabis or cannabis product.	
48		T004-22 - Section 29	"Single-use cannabls product" means a type of cannabls or adult-use cannabls product, other than a ready-to-consume cannabls product, that the Cannabls Compliance Board has determined to be appropriate for consumption in a cannabls consumption knage as further defined by the Cannabls Compliance Board by regulation.	
49		T004-22 - Section 30	Canabis and adult-use cannabis products obtained by a retail canabis consumption lounge from an adult-use cannabis retail store are not subject to the excise tax on cannabis and should not be included in the taxable measure on the return as provided in NAC 372A.160 until the retail cannabis consumption lounge selfs the cannabis or adult-use cannabis products to a consumer.	
50		T004-22 - Section 31	Commission and adults one cannable products purchased by an independent cannable consumption issuing from an adult one cannable retail store to be resided by the independent cannable consumption issuing or an or subject to the exists in small the adults one cannable product is sold by the independent cannable consumption longer to a commission of the exists in small the adults one cannable product is sold by the independent cannable consumption longer to a commission of the c	
51		T004-22 - Section 32 End	Levery countries consumption lounge shall keep such records, receipts, invokes and other pertinent papers in such form as required by the Department to determine the amount of the liability of the taxpayer for the excise tax annables. 2. Independent cannables consumption lounges are required to construct with one one neall-nece cannable retail stores to purchase cannable such as a construct required to excise tax annables of the Department upon request by the Department. 3. Each contract must comine inaging granting the selfer the ability to self, to the independent cannable contract must comine inaging granting the selfer the ability to self, to the helperatment. 3. Each contract must comine inaging granting the selfer the ability to purchase and prepty for next and search of the contract must comine inaging any such lounge the ability to purchase and prepty for next and systems of the self-ready-to-consume products for reads and granting any such lounge the ability to purchase and prepty for next and systems or until any proceedings purchase and NSS 300.300 to NSS 300.400, inclusive, are finally determined, whichever is longer, and 5. Make the records available for impectate by the Department upon demand at resonable times during regular bosiness hours.	
		Fin		

CHAPTER 372B - TAXES ON PASSENGER CARRIERS

No.	Citation		Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		CHAPTER 372B - TAXES ON PASSENGER CARRIERS		
2	372B.100	"Excise tax on passenger transportation" defined.	As used in this chapter, unless the context otherwise requires, "excise tax on passenger transportation" means the taxes imposed by NRS 372B.140, 372B.140 and 372B.160.	
3	372B 200	Duties of Department: Identification, registration and notification of taxpayer; failure to register or notify does not excuse requirement to pay tax.	1. The Department shall (i) the de best information available to identify each trapper; (ii) Eagle to exist information available to identify each trapper; (ii) Eagle treat shapper; and (ii) Single each trapper; (iii) Single each trapper; (iii) Single each trapper of the equitement to pay the excise tax on passenger transportation. 2. The failure of the Engineeries trapper transportation is the experiment to pay the excise tax on passenger transportation, does not definition or excess to engineeries trapper transportation of the engineeries transportation of the engineerie	
4		Tax due and payable monthly.	The excise tax on passenger transportation is due and payable to the Department monthly on or before the last day of the month next succeeding the month in which the tax accused.	
5	372B.215	Filing of return with Department.	 On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the Department on a form prescribed by the Department. A return required by this section to be filed must be signed by the person required to file the return or by his or her authorized agent but need not be verified by outh. 	
6		Requirements for return.	L. A stress find pursuant to No.C. 272 (27 sour above: (a) The best does not of the first chaptery by the topology for transportation services during the proceding reporting period. (b) The sense of the times due from the tapeyer for the apportung proof conversely by the remain and (b) The sense of the times due from the tapeyer for the apportung proof conversely by the remain and (b) Whit does all materiation as the Departural terms excussing for the proof and imministration of the case let to a principal transportation. (b) Whit does all materiation as the Departural terms excussing for the proof and imministration of the case let to a principal transportation. (c) Whit does all materiation as the Departural terms excussing for the proof and imministration of the case let the appearance of the first three due to the case of three due to the case of the first three du	
7	372B.230	Calculation of amount of tax due.	In determining the amount of the curies to an passager transportation due from a suppyor. 1. A transportation active of company, common more certificate baller shall makely the tax sate by the total of all amount changed to in customer for transportation services, such dang without markets, after, sundangs, schooling place, convenience, though of the use of a certificate baller underlying the tax sate by the total of all amounts changed to the curious of the contract of the time. 2. The cannot do man the company to the active desirating place and markets in which certificate proceeds the removable process of customer of the discontinuation of the contract of the customer in the third decimal place is greater than 4.	
		End		

CHAPTER 374 - LOCAL SCHOOL SUPPORT TAX

N	n	NAC Citation	Discription of NAC	II anguage	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	1		SCHOOL SUPPORT TAX	The provisions of NAC 372 apply to Chapter 374	
		374.005	Trade-in allowances.	The amount upon which the tax is computed includes any allowance for property which is traded in. If the Newada Tax Commission finds that an allowance stated in an agreement is less than the fair market value, the allowance actually agreed upon shall be deemed the market value.	
			End		

CHAPTER 375 - TAXES ON TRANSFERS OF REAL PROPERTY

	NAC			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation,
No.	Citation	Discription of NAC	Language	or "Maintain" as written)
1		CHAPTER 375 - TAXES ON TRANSFERS OF REAL PROPERTY		
3	375.010 375.015	Definition. "Agency agreement" defined.	As weed in this chapter, relieves the content otherwise requires, the worsh and tumm defined in NAC 175.015 to 175.14%, inclusives, how the mannings acceleded to them in those sections. **Agency approximent** masses a written approximate to which a logal representative may not on behalf of another person.	
4 5	375.020 375.030	"Assigned," "granted," "transferred" and "otherwise conveyed" defined. "Consideration" defined.	"Analigned," "granted," "marked," "marked," and "indurerise conveyed," are synonymous words all manaling the transfer of side to ready from one person to another. "Consideration" means that which in regarded as the equivalent or return gives or suffered by one for the sex or premise of another. In secure, the price guide for the end property transferred. The consideration can be inthe forms of money, or in the forms of other things of value, or a combination of both	
6	375.040	"Deed of trust" and "trust deed" defined.	"Deci of treat" or "treat deed" means an instrument taking the place and serving the uses of a common-law meetings, by which legal tide to real property is placed in one or ment transver, to secure the represent of a sum of meany or the performance of other conditions.	
7 8	375.050 375.055	"Deed with the right of redemption" defined. "Department" defined.	These with the right of relatespitor," means a dead which provides for the smalling and revoking of a conditional sale of property for the lather to perform the conditions stipulated. "Department" means the Department of Transition.	
9	375.060 375.063	"Exement" defined. "Fractional interest" defined.	"Essense" mans a permanent interest in aurebri " land, with a right to eigo y indity and without obstaction. The term includes the right of impose and upon to a person's property. "Excitoral interes" mans an interest in a perious of stall property. A person who holds a faccional interest in early property has no rights in another owner' is backened interest in the property.	
11	375.067 375.070	"Joint tenuncy" and "joint tenunts" defined. "Land" defined.	"Joint seases," see" joint seases," means a relationship in which two or near owners hald identical interior in and property similatenessly by the same internet and with the same slight of prosection. A joint tensed has a right of serviceship to the other joint tenses," where. "Leaf" nears not only the cold, but correpting attached to it, whether attached by the course of nation, as two, before, and continued to the contract of the contract o	
13	375.080 375.085	"Lesse" defined. "Lense" defined.	"Law" nears a consystee of lank or transmits to proon for life, for kirmed years or a will, in consideration of not or some other composation. The press who so conseys sub-lank or transmits is trend the lower and the person to whom they are correct, the lower. **Land representation** has to mainting so which in its NSS 167 SS.**	
14	375.090 375.100	"Life estate" defined. "Quix:laim deed" defined.	Legal regressions that the antenning nations to the Arch to the Ar	
16 17	375.110	"Realty" defined.	"Realsy" means real property or anything which paralless of the nature of scal property. The term includes land unements.	
18	375.120 375.128	"Right of redemption" defined. "Tenancy in common" and "tenants in common" defined.	The first colorage in contract to the right to disconsider property or to the art is loss at listen at some possibility, the right, granted by makes only in these property from the excentences of a forestiment or also produces or when principal value or to recover the till providing fermity, by poping what is due to the contract. "Grants in contents" are "materia in contents" attents a radiationally in which two or more contents had be cause and property by unity of prosection but by appears and desinctation with each person belong at equal right to proceeding of the property but had provided in the contents at the property but the	
19 20	375.130	common" defined. "Tenement" defined.	"Tenances" muon hash, benses and other belifutge and means wast, common and worred other rights and intenses insuling out of or concerning hand.	
21	375.140	"Transferred" defined.	*Thandersoft memor: 1. The passing of a fining or of proparty from one presents to another or to convey. 2. Anas of the protein, our offer the tre, by which the tile to property is conveyed from one leving person to another.	
	375.150	Examples of methods of determining value or tax base.	This district operation from the finance of which of districtions is to the last to the best with the control of page 19 and 19	
			to the contract of compared different on the property does not desirable the section of the contract of the co	
22			8. A striction's foundation receives perspect with an Explane. The transfer of the strict is to be a strict of the	
			The control of the co	
	375.160	Examples of methods of determining value or tax base.		
23			The Market oper consequent formations consequence adjusts any action appeal of the property file in the consequence of the property of the consequence of the consequ	
	375.170	Examples of transactions to which taxes do not apply.	funds contact in recorded. As transfer in the transfer is the transfer in the transfer of transfer in the transfer in the transfer in the transfer of transfer in the tran	
24			compand upon the awarest of the consideration. A shaded from an agent by the proping eard earth penchaned for and with money of the principal. And all agency approand most easile before mite agency and the principal. No menory may be applied by the agent. A shaded from an agent to principal the principal consideration of the principal consideration of the agent. Principal consideration, about the consideration, nower of the principal consideration, and the description of the access to the consideration of the agent and the access to the ac	
			18. Compages to a security of study in skall at the source-shape and a security opposite to trained and the security of the se	
	375.180	Declaration of value, claim for refund of overnovment, date for submission of claim.		
		Over july lakes, come the numeroom to train.	by the greams, the gapant or the squar of the greater or greams. The descharing of value: (1) the trans and multiply abletes of the greater, the greater and the hosiston or natural gerson responsing the recording of the greater or greater does not request the recording. (2) Accordingtion the consect the property:	
			(a) Materianni, without limitation: (b) The trans and miletal places of the greater, the greater and the business or natural perconserpending the recording (fifte greater or greater does not request the recording.) (c) The staff insteam gain or to be paid for the present; and (d) Hardington conservation of the present perconservation and the present perconservation of the present perconservation (fiftee greater or perconservation (f	
25			(3) A statement infiniting whether or not the comption in being applied to a partial interest in the prosperty; and (4) Thus the price of the prosperty of this information is available. 2. The courte recorded build as excent as incomedie for succeed:	
			(a) If the market of that of many proper is county form as an imposed by signature 33 of MSS, works for the property and be destined used for fire. (b) Hamilely ground for imply proper to integrate modes a lateral energy and market is a fast of the first of Hamilelesian and proper is related in the first of the state of proper the signature for the first of the state of proper the signature for the first of the first of the property for the pr	
	375.190	Availability of records and files regarding	** Use to five deploying transmission for the property transmissio	
26	375.200	specific recorded documents; liability for payment of additional taxes.	18 GODES as the cost or agreement, planes are used photon increasing data in planes and principles of the cost of the greenest planes are used principles and the cost of the greenest planes and the principles and the principles are planes ar	
27	375.210	Property located in more than one county: Determination of value; request for refund; distribution of refund. Claim for refund: Right to hearing; required	1 ette propri destoret al socie in men index ogtif Me if et al in arte that societies art yet of the propri destoret al societie men index ogtif Me if et al in arte that societies art yet or at execute a sea and execute of the propri destoret and only the propriet arter arter are the societies are the propriet arter are the societies are the propriet are societies as a special propriet are the societies are the propriet are the society are the propriet are the societies are the propriet are the societ	
28	cent	Claim for relund: Right to hearing; required documentation; contested cases.	2. A claim fire a reliant me to be accompanied by: (a) A statemout sating the the account of the claim, (b) A statemout sating the the account of the claim, (c) A statemout sating the the account of the claim, (d)	
			1. On the control of	
	375.300	Hearings: Admissibility of evidence; depositions; affidavits.	A having suchested by having after any principal by compy present to SERT SERT SERT SERT SERT SERT SERT SERT	
29			4. Instructure, constantive and analyty repetitions evidence is not admissibility are in incorporate vidence, as that turn in and in civil train, with the exception of heavony violence to provided in subsection 2. 5. The perion we their control may, by yet interception, upon that critisin appointed evidence may be admissible, even being the evidence we had deviction. 6. The heaving officer on apper to any procusting power and the appointed evidence may be a be about the appointed without the appointment of the appointment	
	375.310	Hearings: Official notice.	L. Actioning conducted by be interrupted recognition by a count present to the SSE 375.50 may not be considered accoming to the school of not exclusive, and present colors one page a distribute, comprehensive colors of the present present to the school of the school o	
30			and present robustal evidence. A. Metters that may be judicially robiced by the courts of this State.	
31	375.320	Hearings: Briefs.	In may hearing, a hearing officer appointed by a courty present to NNS 373.20 may order briefs filled visities such time to be allows. In their much belief with the hearing officer and by a composited by an acknowledgment or an athlited who mig service out all other parties of record.	
32	375.330	Hearings: Daties of hearing officer after hearing; final decision.	And to the surject of comment cross, bearing office regression by a comment rest to TALS shall proper finding of the conclusions of the match in fact decision in the issues presented in the bearing. 1. The decision of the bearing officer is a final decision for the purpose of figure for the conclusion of the match in the bearing officer is a final decision for the purpose of f	
	3/5/340	waver or reduction of penalty or interest.	The cases president any univers or whose the permitter in terms of the adopting prepared of the first was imposed presented to observed and \$53.755.000 file finish the first delinquare prepared occurred decisions of the control of the imposes who was regarded to make the prepared or bits appear and accounted deposition of the accounted and permitter in the control of the imposes and	
			(b) Exemple upon: (1) As an africeire a metary public; or (1) As an africeire a metary public; or	
33			(a) Continue Greatment on Executed the Adoptive private. 3. A beforming whether the conventions for Continue the Adoptive private. 3. A beforming whether the conventions of the continue the Continue the Adoptive private were beyond be control of the topoper required to make the propert or loss part and occurred dought to the variety of the Continue the Adoptive private and the Continue that the Continue the Adoptive private and the Continue that the Adoptive private and the Continue that the Continue the Continue that the Cont	
			with a section. A. Deceasing control which all and consider an application to waiv or robust possibles or instruct, or both, imposed upon a support of the assessment of an in accompanied by the assessment of a possibly band upon band or sixed to its order to exist the present in NSS 753.10, which the county recorder determines that man is medical to make a sixed to be a second or the control of the assessment of the asses	
	375.400	Reports regarding collection and administration of taxes; submission of certain		
34		documentation to Department.	1. The Department will principally proper upon emplified the collection and administration of two imposed by depart 375 of 2005. 1. The Department will principally administration of two imposed by depart 375 of 2005 in the content of the collection of	
	375.410	Examination by Department of records of	(d) Seaches for information assay by earth an constanting the collection and administration of the town supposed by chapter 37:34 MSX. A consequence that expressed to report information counted by comparing 16; the character 21 for approach 16; the coarse possed to report information to the town supposed by chapter 175; of MSX casest provide the required information. A contract counts in required to report information counted by pumping 16; if character 21 for approach 16; the coarse 16; the coarse 16 for a required information in the imposed by chapter 175; of MSX casest provide the required information. A coarse possed to a silvate in which dependent a copy stay inconnectation that is collected in the MSX Constitute 16; the coarse 16 for a required information in the imposed by the transmitted to the Constitute 175; of MSX constitute 16; the constitute 16; the MSX constitute 175; of MSX constitute 175	
35		Examination by Department of records of county.	The Digitation and controls the control of the description of the control is control to control in	
	375.420	Opinions of district attorney: Submission to	4. Verify that all assesses collected are resembled to the perspect arthering in a facility research. 5. Verify that proper procedures are bring followed for recording correlations of discipancy, relaxing less and administrating requests for the correction of assessment. 1. Each courty recorded with the bits Department copy of any written opinism convoid from the district attenty of the courty regarding the imposition or collection of any to reposed by chapter 375 of NRS	
36	375.430	Department; determination of incomistency with opinions of Attorney General or requirements of law. Requests from certain counties for assistance	Indicate procedure datal solution to the Operation Assessment of the Conference of t	
37		in determining amount of tax and exemptions.	1. The county resource of a county whose population is low the MOMD way report assistance from the Department in making determination regulating the most of any transpolated be a collected persount to object 255 of SSE and whether a transfer or conveyance of and property is except from notation. 2. The Department will except the an appear received persount to subsection 1 in a sinely remove after expent and any experting obscured that are accounty to reduce each minimate.	
38	375.440	Remission of collection allowance to general fund of county. End	A country uses, or the time any test improad by NRS 375523 in collected, cents to the country of the general fund of the country the collection allow name that the country is authorized to delete and withhold by subsection 4 of that section.	

CHAPTER 375A - TAX ON ESTATES

No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		CHAPTER 375A - TAX ON ESTATES		
2	375A.010	"Department" defined.	As used in this chapter, unless the context otherwise requires, "department" means the department of taxation.	
3	375A.020	Documentation of tax due on transfer of certain taxable estates; remittance of tax.	1. The documentation required parameter to NRS 375.6.1 98 (achdes, whose limitations (a) A copy of the fining page of forms Work of the tental Received Events. (b) 18th decelector used any property in authors state, a copy of any perintient schedules showing the allocation of property belonging to each state and proof of payment for the portion of the extent to the complete of the first payment plan has been excepted and approved by the first many and a copy of the acceptance and approved of the deferred payment plan has been excepted and approved by the first many approved plan has been excepted and approved by the first many approved plan has been excepted and approved by the first many and the specific plan has been excepted and approved by the deferred payment plan has been excepted plan has been excepted and a copy of the acceptance and approved of the deferred payment plan has been excepted and approved by the deferred payment plan has been excepted and approved by the deferred payment plan has been excepted and approved by the deferred payment plan has been excepted and approved by the deferred payment plan has been excepted and approved by the deferred payment plan has been excepted payment plan has been excepted and a copy of the acceptance and approved of the deferred payment plan has been excepted payment plan by the literature payment plan has been excepted payment plan by the literature payment plan has been excepted payment plan by the literature payment plan has been excepted	
4		penalty.	1. A personal representative who has obtained from the Internal Revenue Service as extraorises of time for fling Form 700 of the Internal Revenue Service dual treat an estimated amount of tax due the department pursuant to NRS 373-16. 2. It is personal representative who has obtained from the Internal Revenue Service in the extraorises of time for fling Form 700 of the Internal Revenue Service for the Form 700 of the Internal Revenue Service in the extraorises of the Sequence Service in the Service of Service of the Sequence Service in the Service of Service in Service of Servi	
		End		

CHAPTER 377 - CITY-COUNTY RELIEF TAX

The provisions of NAC 372 apply to Chapter 377

CHAPTER 387 - FINANCIAL SUPPORT OF SCHOOL SYSTEM

No		NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	1		FINANCING OF CONSTRUCTION OF SCHOOLS AND OTHER SPECIAL PROJECTS		
	2	1	Capital Improvements: Determination by Department of Taxation of compliance with criteria for grant of money.	If the board of trustees of a school district applies to the Director of the Department of Administration for a great of money from the Fund to Assist School Districts in Financing Capital Informeroments created pursate to NRS 5873.336. The Department of Trainston dail established whether: 1. A comparison of the assessed valuation of the tatable property of the county in which the school district is located for each of the immediately preceding 3 years librations that the assessed valuation is declining as required pursatuant to subsection 1 of NRS 38733335. 2. All resources other than the information required pursatuant to subsection 1 of 188 S 38733355. 3. The combined ad valorem tax rate of the county in which the school district is located is at the limit imposed by NRS 361.453 as required pursatual to subsection 1 of NRS 38733355.	
			End		

CHAPTER 444A - PROGRAMS FOR RECYCLING

N		Citation		Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	1		FEE FOR PURCHASE OF NEW TIRE		
	2 4	44A.005	Definitions.	As used in NAC 444A,005 to 444A,005, inclusive, unless the context otherwise requires, the words and terms defined in NAC 444A,011 to 444A,035, inclusive, have the meanings ascribed to them in those sections.	
Г	3 4	444A.011	"Department" defined.	"Department" means the Department of Taxation.	
Г	4 4	444A.015	"Retail sale" and "sale at retail" defined.	"Retail sale" or "sale at retail" means a sale of tangible personal property for any purpose other than resale in the regular course of business.	
Г	5 4	444A.021	"Tire for a vehicle" defined.	"Tire for a vehicle" means a new tire for a motorized vehicle that is 12 inches or larger in diameter. The term does not include a recupped tire or a used tire which is sold again.	
	6 4	444A.025	"Tire retailer" defined.	The results' includes: (a) is copposed who (b) is copposed who business of selling tangible personal property of a kind, the gross receipts from the retail sale of which are required to be included in the measure of the sales tax; and (b) Makes any results have raised of term for whocks. 2. Every persons making more than two retail sales of terms for whicks during any 12-month period, including takes made in the capacity of assignee for the benefit of creditors, or receiver or transe in bankruptcy.	
Г	7 4	444A.031	"Tire surcharge" defined.	"Tire surcharge" means the fee imposed pursuant to subsection 1 of NRS 444A.090 on each tire for a vehicle that is sold.	
		44A.035	"Vehicle" defined.	"Vehicle" means any device its, upon a roly which my person or property is or may be transported or drawn upon hard. The term does not include: 1. Decises moved by decisted power, excupt for a device in, upon or by which any personsor property is or may be transported or drawn upon a highway as defined in NRS 482.045, which is powered in whole or in part by one 2. Decises moved by decisted power, excupt for a device in, upon or by which any personsor property is or may be transported or drawn upon a highway as defined in NRS 482.045, which is powered in whole or in part by one 3. Commercial concises and enfort as NRS 489.042. 4. Exciting presental assistive mobility devices as defined in NRS 482.059; and 5. Mobile hourses of defined a NRS 4891.05.	
	9 4	444.041	Registration of the retailers: Requirement; procedure.	1. A person and self-united as for a vehicle unless the person has regimened with the Department as a time realiser. 2. A person may regimen with the Department by submitting a copy of pospectly completed application for a permit to engage in or conduct business as a seller, as that term is defined in NRS 372.070, or by submitting a regiment from LT person regimen by submitting a regiment from the form must. (b) Estimate the continual and relephone number of the registrant's place or place or flows of business. (c) Be signed: (d) He disposed: (e) He do context is answerdation or partmentship, by a member of person specifically authorized by the cooperation to sign the regiments of person signing shall attack to the registration from written evidence of the same of the person specifically authorized by the cooperation to sign the registration form. The person signing shall attack to the registration from written evidence of the same of the person specifically authorized by the cooperation to sign the registration form. The person signing shall attack to the registration from written evidence of the same of the person specifically authorized by the cooperation to sign the registration form. The person signing shall attack to the registration from written evidence of the same of the person specifically authorized by the cooperation to sign the registration form.	
			Collection and emilitance of the curcharge, collection and emilitance of the curcharge and administration for the curcharge returns, assessment of penalties and interest.	A flow results that older the ties uncharge from the purchaser of each ties for fire a vehicle so did for the purchaser's one and not for reach. 2. The ties excaling collected by the ties extinct from the purchaser must be displayed separating by must be applied of the time, the piece of the ties of vehicle and the self-record of the time of the self-record of the	
	11 4	144A.051	Maintenance of records regarding tire surcharges.	1. At its exhibit wall leap records regarding the tire surcharges collected and reported pursuant to NAC 444A,085. Upon request of the Department, the records must be made available for examination by an auditor on behalf when Department is record to the properties. 2. Every tire realize or person who files the enturns required pursuant to NAC 444A,085 shall keep the records for not less than 4-years from their making unless the Department in writing sooner authorizes their destination. 3. Every tire realize or person who fails to file the exturns required pursuant to NAC 444A,085 shall keep the records for not less than 8 years from their making unless the Department is writing sooner authorizes their destination.	
			End		

CHAPTER 482 - MOTOR VEHICLES AND TRAILERS: LICENSING, REGISTRATION, SALES AND LEASES

N).	itation			Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	1	Guy	SHORT-TERM LESSORS		
	2 4		Acknowledgment of lones concerning short- tern least of updacement which.	1. It is a composition of the imposition of INSELECTION AND OPERATION OF LINES OF CONTRIBUTION OF CONTRIBUTION OF LINES OF LINES OF CONTRIBUTION O	
			End		

Chapter 482C - Peer to Peer Car-Sharing Programs

**Please note, any sections highlighted in orange have been adopted, but not yet codified.

No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
	R052-21	Peer to Peer		
2			Carptor 4CC of NAC is havely seconded by adding theorets the provisions set forthe as sections 2, 3 and 4 of the regulation.	
3			A power was beginned to approximate a price in power or again to approximate and desiration of the Specimen of Travenine, queenings, proof for the power was decisioned or distinguish contracts of the specimen of the specimen of the specimen of the power or desiration, processes the desiration of the specimen of the specimen of the power or power or desiration, processes the specimen of the specimen of the specimen of the power of the specimen of the power or desiration of the power or desiration of the power of the specimen of the power or desiration of the power of th	
4			1. Con to blank March 31, bare 3N, Supersides Visit March Souther 9.1 of each 5. 2. Experiment the options are speciment and beginned to design to the second of the seco	
5		8052-21 - Section 4	Link Junes respected for mining the consist of grow to poor are about group read that mining. (A) Any off socks are design programment and mining the lay for the year or for the group programs and mining the program ground and mining the program ground and mining the program ground and mining programs and program group and mining the program ground and mining programs and program group and gr	
		End		

CHAPTER 490 - OFF-HIGHWAY VEHICLES

No.	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL PROVISIONS		
2	490.010		As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 490.015 to 490.055, inclusive, have the meanings ascribed to them in those sections.	
3	490.020	"Authorized dealer" defined.	"Authorized dealer" has the meaning ascribed to it in NRS 490.020.	
4	490.040	"Department" defined.	"Department" means the Department of Motor Vehicles.	
5	490.050	"Off-highway vehicle" defined.	"Off-highway vehicle" has the meaning ascribed to it in NRS 490.060.	
		End		

CHAPTER 585 - TAXATION OF AMYGDALIN AND PROCAINE HYDROCHLORIDE

N). I	NAC Citation	Discription of NAC		Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
			TAXATION OF AMYGDALIN AND PROCAINE HYDROCHLORIDE		
	1 5	885.650	Applicability.	NAC \$85.660 and \$85.670 apply to the substances amygdalin (laetrile) and procuine hydrochloride with preservatives and stabilizers (Gerovital H3) which are licensed for manufacture pursuant to NRS \$85.495.	
	2 5	885.660	Definitions.	As used in this section and NAC 98.05.07 1. "Gous received immoney or otherwise, without a deduction for any of the following (1) The cost of the substance sold. (b) The cost of the substance sold. (c) The cost of the substance sold. (d) The cost of the substance sold. (e) The cost of functioning the substance (f) The cost of functioning the substance (f) The cost of functioning the substance (g) The	
	3 5	885.670	Reporting of gross receipts by manufacturers.	1. A munificative of these subdistances shall report his or beer goods received based upon the numberatures' designated asks price whether or not the revenue from the sales is actually received by the numberature in the quarter convent by the report or is a subsequent tree. Beaumaffactures' responsable to a compressible they be reveal as Excommission. 2. No allowance for monopostent of the sales price by any purchaser may be deducted from the manufactures' good received and charged to the substitution of the sales price	
			End		

CHAPTER 680B - INSURANCE: FEES AND TAXES

No.	NAC Citation	Discription of NAC	Language	Analysis/Recommendation ("Repeal" with explaintain; "Amend" with explanation, or "Maintain" as written)
1		GENERAL TAX ON PREMIUMS		
2	680B.150	Definitions.	As used in NAC 680B.150 to 680B.250, inclusive, unless the context otherwise requires, the words and terms defined in NAC 680B.160 to 680B.190, inclusive, have the meanings ascribed to them in those sections.	
3	680B.160	"Ad valorem credit" defined.	"Ad valorem credit" means the credit set forth in paragraph (b) of subsection 1 of NRS 680B.050.	
4	680B.170	"Executive Director" defined.	"Executive Director" means the Executive Director of the Department of Taxation.	
5	680B.180	"Fifty percent credit" defined.	"Fifty percent credit" means the credit set forth in paragraph (a) of subsection 1 of NRS 680B.050.	
6	680B.190	"Net direct premiums and net direct considerations written during the preceding calendar quarter" defined.	"Net direct premiums and not direct considerations written during the preceding calendar quanter" means those net direct premiums and net direct considerations written during the same quarter for which each quanterly report and payment is due pursuant to the provisions of NRS 600.032.	
7	680B.200	Illustration of proper application of NRS 680B.032.	The following cample is given to listenate the propor application of NRS 0000.02. If an insurer writes SS0,000 of net direct premiums and net direct considerations during the quarter that runs from January 1 to March 31 of a calcularly year and the insurer is required to fife quarterly report and make its quarterly payment of taxes on that SS0,000 by April 30 of that same calcularly grant markets year.	
8	680B.210	Application of fifty percent credit and ad valorem credit against tax imposed for privilege of transacting business in this State.	1. Except as otherwise provided in NAC 600B 2400, an insurer who has established to the satisfaction of the Executive Director that it meets all the requirements set forth in NRS 600B 050 and 600B 055 may apply; (b) The of wateren credit, against the twinspool NRS 600B 077. 2. Such an insurer shall apply these credits pursuant to the provisions of NAC 600B 220 to 600B 250, inclinive.	
9	680B.220	Application of fifty percent credit if home office or regional home office in Nevada.	Except us otherwise provided in NAC 60011.201, us insourer who has established so the unification of the Executive Devotor that the insourer means afthe requirements set from in NSS 60011.002 and oxides to apply the fifty present control shall. 1. If the insourer is required to the quarterly personant pursuant to NSS 60001.002, reduce by 50 present the amount of the tax required to be paid on not direct personant and accordance and restrict the control of the set are control or of the set are control of the set are contro	
10	680B.230	Application of ad valorem credit if home office or regional home office in Nevada.	Except as otherwise provided in NAC 6000 200, as insurer who have enablished to the existification of the Exception Detector that it amount all the requirements set first in NES 6000 000 and 6000 000 and who to apply the dear all venes control and whose the amount of our the insurer is required to per pursuant to NES 6000 000. As insurer two is required to Regularity reports and make quarterly popument as the provisions of NES 6000 000. As insurer two is required to Regularity reports and make quarterly popument popument and the provisions of NES 6000 000. As insurer two is required to Regularity reports and make quarterly popument pursuant to the provisions of NES 6000 000. The amount of the ad valorem credit or any portion of that amount when the insurer files the quarterly proper and makes the quarterly popuments pursuant to the provisions of NES 6000 000.	
11	680B.240	Failure to satisfy requirements for credits for maintaining home office; payment of deficiency and interest.	1. If an issuer this to suitely the registerents of NIS 6000 DOS of 6000 COS for the centic year for which the condict for ministraining a home efficie in this State are clutured, the issuer as not entitled to so say could for that entire cluturing. 2. If the Newdad Tax Commission, the Department of Taxation or a court of competent jurisdiction determines that an issuer who applied the fifty percent credit when the issuer field a quarterly payment and made a quarterly payment in the insurer that from its the Department of Taxation. In this issuer that from its the Department of Taxation or the quarterly payment in the matern had not applied the fifty percent credit and any other amount that the Nevala Tax Commission, the Department of	
12	680B.250	Credit against tax imposed in succeeding calendar year.	If an insurer is not entitled to a certain amount of the fifty percent credit or the ad valorem credit because it would reduce the amount of tax payable to less than 20 percent of the tax otherwise payable for that year pursuant to the provisions of NRS 600B.027, the insurer may not carry forward that amount of either credit for use as a credit against the tax imposed by NRS 600B.027 in a succeeding calendar year.	
		End		