



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
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Executive Director

Posted 9/18/25

NOTICE OF REGULATORY WORKSHOP AND AGENDA

Nevada Tax Commission

Proposed Permanent Regulation

New regulation in NAC 369 in support of AB375 & AB404 (83rd Session)

Conducted by:

NEVADA DEPARTMENT OF TAXATION

Date and Time of Meeting:

October 7, 2025

9:00 a.m.

Place of Meeting:

**Nevada Department of Taxation
9850 Double R Blvd., Ste 101
Reno, NV 89521**

This meeting will also be available by zoom. Please use the link below to join the webinar:
<https://us02web.zoom.us/j/87562653140>

Or One tap mobile:

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Or join by phone:

Dial (for higher quality, dial a number based on your current location):
+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US or +1 253 205
0468 US or +1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1
312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847
US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1
689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Webinar ID: **875 6265 3140**

International numbers available: <https://us02web.zoom.us/j/87562653140>

- I. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes. Please email any comments to Tina Padovano at tpadovano@tax.state.nv.us so they may be posted to the Departments website.

To provide public comment by telephone, please dial:

+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US +1 253 205 0468 US or +1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

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- II. The Department will hold a workshop to solicit comments from interested parties regarding the proposed permanent regulations of the Nevada Tax Commission, to enact a regulation in NAC 369 in support of AB375 and AB404 of the 83rd Session.

A copy of the regulations referenced above 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 week prior to the Workshop so the suggestions can be disseminated at the meeting. Written comments may be accepted at any time. Please email any comments to Kari Skalsky at kskalsky@tax.state.nv.us so they may be posted to the Departments website. All public input will be considered in preparing a proposed regulation to be presented to the Nevada Tax Commission for adoption.

- III. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

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- IV. Adjourn

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Department of Taxation.
Items may be pulled or removed from the agenda at any time.

****This item is to receive public comment on any issue and any discussion of those issues, provided that comment will be limited to areas relevant to and within the authority of the Nevada Department of Taxation. No action will be taken on any items raised in the public**

comment period. Public Comment may not be limited based on viewpoint.

Please contact Kari Skalsky at 775-684-2027 or kskalsky@tax.state.nv.us for any support materials. The support materials will be available at <https://tax.nv.gov/> and made available during the meeting located at the Nevada Department of Taxation, 9850 Double R Blvd., Ste 101, Reno.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this workshop should notify Tina Padovano at 775-684-2096 or tpadovano@tax.state.nv.us at least 3 days before the workshop. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the meeting room.

If you need an accommodation in order to communicate during the workshop, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Tina Padovano at 775-684-2096 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request to tpadovano@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Tina Padovano al 775-684-2096 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de tpadovano@tax.state.nv.us.

Notice of this workshop has been posted at the following location: The Department of Taxation – 3850 Arrowhead Drive, Carson City.

Notice has been EMAILED/MAILED for posting at the following locations: Department of Taxation – 9850 Double R Blvd., Ste 101, 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; 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://tax.nv.gov/>, on the Legislative website at <https://www.leg.state.nv.us/>, and the Nevada Public Notice Website at <https://notice.nv.gov/>.

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. RXXX-XX

October 7th, 2025

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

AUTHORITY: § 1, NRS 360.090, AB375 section 1, AB404 section 4

A REGULATION relating to intoxicating liquor imposing a surcharge on such sales that are authorized by an ordinance adopted by the board of county commissioners of a county and the governing body of an incorporated city authorizing certain food establishments to sell or deliver alcoholic beverages for consumption off the premises of the establishment under certain circumstances.

A REGULATION relating to the Electronic Funds Transfer requirement included in AB404 of the 83rd session, providing guidance and administration and other such matters relating thereto.

Department Summary:

Existing law authorizes certain establishments to sell alcoholic beverages by the drink for consumption on the premises of the establishment. (NRS 369.090, 369.620) Existing law also authorizes a retail liquor store, or a delivery support service acting on behalf of a retail liquor store, to deliver liquor, in its original package, to a consumer in connection with a retail sale of such liquor under certain circumstances. (NRS 369.489)

AB375 bill defines “covered food establishment” to mean, in general, a food establishment that prepares and serves food on the premises and which is licensed to sell at retail alcoholic beverages for consumption on the premises. AB375 authorizes the board of county commissioners of a county or the governing body of an incorporated city to enact an ordinance authorizing, under such conditions as may be imposed by the ordinance, a covered food establishment to sell at retail an alcoholic beverage in a container sealed by the establishment for consumption off the premises of the establishment. AB375 also authorizes the ordinance to authorize a covered food establishment, or a delivery support service acting on behalf of such an establishment, to deliver alcoholic beverages in a container sealed by the establishment to a consumer in connection with the retail sale of such an alcoholic beverage. AB375 requires the Department of Taxation to adopt regulations that provide for the imposition and collection of a surcharge. This regulation sets that surcharge at 50 cents for each retail sale of an alcoholic beverage subject to the surcharge. AB375 requires the revenues collected from the surcharge to be distributed: (1) to the Department in an amount determined to be necessary by the Department to pay the costs of the Department in carrying out the provisions of section 1, which must not exceed \$250,000 each year; and (2) if any money remains, to the Account for the Ignition Interlock and DUI Reduction Program to be used for the purposes for which the money in the Account is used.

AB404 made changes to NRS 369.485 requiring Electronic Fund Transfer and/or credit cards for the payment of purchases made between wholesaler and retailer.

A new regulation is enacted in NAC 369 in support of AB375 of the 83rd Session.

1. The imposition of the surcharge authorized by the ordinance adopted in accordance with law (reference to codified language in NRS 369) is to be set at 50 cents for each retail sale of an alcoholic beverage subject to the surcharge.
 - a) An alcoholic beverage is subject to the surcharge if sealed in a container sealed by the establishment for consumption off the premises of the establishment.
 - b) The surcharge applies to individual beverages.

Further, NAC 369.055 is amended accordingly in support of the changes instituted by AB404 of the 83rd session.

NAC 369.055 Payment to wholesale dealer by retail liquor store by electronic transfer of money authorized. ([NRS 369.150](#), [369.485](#))

1. A retail liquor store may make payment to a wholesale dealer for liquor pursuant to [NRS 369.485](#) by use of the electronic transfer of money if: ~~the wholesale dealer:~~

(a) ~~Retailer and wholesaler consents~~ to the use of the electronic transfer of money for such payment ~~and enter into an agreement to do so;~~ and

(1) ~~If either partner does not consent to electronic transfer of money for payment then another agreed upon method of payment may be established at the parties discretion.~~

(2) ~~If consent is granted by both parties the transaction shall occur according to NRS 369.~~

(b) Wholesaler does not pay any costs incurred by the retail liquor store for use of the electronic transfer of money.

~~—2.— A retail liquor store shall not condition any purchase of liquor from a wholesale dealer upon the consent of the wholesale dealer to the use of the electronic transfer of money to make payment for the liquor—~~

3. As used in this section, “electronic transfer of money” means any transfer of money, other than a transaction initiated by a check, draft or other similar instrument, that is initiated through an electronic terminal, telephone, computer or magnetic tape for the purpose of ordering, instructing or authorizing a financial institution or person holding an account on behalf of another to debit or credit an account.