

**Portier, LLC**  
**Written Comments Re: LCB File No. R005-26**  
**Nevada Tax Commission**

**I. Introduction**

Portier, LLC (“Portier”), a delivery support service and marketplace facilitator operating in Nevada,<sup>1</sup> appreciates the opportunity to provide formal comments on the proposed regulations in LCB File No. R005-26. As the Department of Taxation (“Department”) develops the framework for the collection and remittance of the surcharge on alcoholic beverages for off-premises consumption, Portier seeks to ensure that the final regulations are technically feasible, minimize administrative friction for small businesses, and maintain high standards of reporting accuracy. As this is the first surcharge in the United States applicable to the delivery of alcoholic beverages, Portier can provide insight to the Department from surcharges applicable to the delivery of other categories of food and beverages across the nation.

**II. Administrative Complexity of the "Per-Beverage" Multiplier**

Sections 2.2 and 2.3 of the proposed regulation specify that the \$0.50 surcharge applies to each retail sale of an alcoholic beverage, even if multiple beverages are included in a single transaction or packaged in the same delivery container.

- **Technical Burden:** Existing tax engines do not support dynamic multipliers based on item quantity or flat per-order fees. Implementing a per-quantity multiplier would require significant system changes and increase the risk of inconsistent application across various merchants and transactions.
- **Recommendation:** To balance administrative feasibility with the Department’s policy goals, Portier suggests the Commission consider simplifying the surcharge to a per-unique-item multiplier. Under this model, the \$0.50 surcharge would be applied once per distinct qualifying alcoholic beverage SKU in a transaction, regardless of the quantity of that specific item. This approach provides a clearer path for technical implementation for both delivery platforms and small business “covered food establishments,” while remaining closer to the Department’s original intent, and achieving the revenue goals of Assembly Bill No. 375.

**III. Clarification on Sales Tax Treatment**

Section 3.2 states that the surcharge must be identified separately on the receipt and “added after the calculation of any tax.”

---

<sup>1</sup> Portier, LLC (“Portier”) is a technology company that licenses a smartphone application, which includes a courier application and a customer application (“Uber Eats App”). Portier, LLC is a wholly-owned subsidiary of Uber Technologies, Inc.

- **Interpretation:** Portier interprets this language to mean that the \$0.50 surcharge is not subject to sales tax and is not to be included in the taxable gross receipts of the transaction.
- **Request:** We request that the Department provide explicit guidance to confirm that this surcharge is excluded from the sales tax base, to help ensure consistency across all merchant and platform tax engines.

#### IV. Collection and Remittance Models

Section 3 contemplates a retailer remittance model.

- **Interpretation:** This model poses significant operational challenges.

**Recommendation:**

Portier strongly recommends that the Commission adopt a platform remittance model for sales facilitated through delivery support services. Because marketplace facilitators already remit sales tax in Nevada, a split system—where the platform remits sales tax but the merchant remits the surcharge—would lead to reporting discrepancies and audit complexities. Allowing the platform to remit the surcharge directly to the Department would streamline the process, reduce the administrative burden on small businesses, and leverage existing tax-reporting infrastructure to ensure higher compliance.

- **Operational Flexibility:** To support further operational efficiency, Portier proposes that the regulations allow marketplace facilitators discretion in how the surcharge is funded. This would allow a platform to either pass the charge through to the consumer as a separately-stated line item or, at the platform's discretion, absorb the cost. This flexibility does not change the total amount owed to the Department but allows for different methods of funding the obligation based on the platform's technical and business model.

#### V. Conclusion

Portier, LLC is committed to working with the Nevada Tax Commission to refine these regulations. Whether through simplifying the multiplier or aligning the remittance model with existing marketplace facilitator standards, our goal is a transparent and efficient system for all stakeholders.