Kari Skalsky

From: Peter Saba <psaba@nvrestaurants.com>
Sent: Wednesday, August 19, 2026 7:35 AM
To: Kari Skalsky
Subject: Re: R005-26, Section 8(6) interpretive question

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Thank you so much and yes please enter this in for public comment. Thank you!

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From: Kari Skalsky <kskalsky@tax.state.nv.us>
Sent: Tuesday, 18 August 2026 16:50:29
To: Peter Saba <psaba@nvrestaurants.com>
Subject: RE: R005-26, Section 8(6) interpretive question

Good afternoon, Mr. Saba,

Thank you for your inquiries, please see the Department's responses below:

1. **Whether that condition applies to a brew pub delivering malt beverages it manufactured on its own premises under NRS 597.230(3)(d), where there is no wholesaler purchase in that transaction at all?**

NRS 597.230(3)(d) allows brew pubs to sell at retail, not for resale, **in packages sealed on the premises, malt beverages manufactured on the premises for consumption off the premises.**

NRS 597.230 Operation of brew pub.

3. Except as otherwise provided in subsection 4, a person who operates one or more brew pubs pursuant to this section may, upon obtaining a license pursuant to chapter 369 of NRS and complying with any other applicable governmental requirements:

(c) Sell at retail, not for resale, malt beverages manufactured on or off the premises of one or more of the brew pubs for consumption on the premises.

(d) Sell at retail, not for resale, in packages sealed on the premises of one or more of the brew pubs, malt beverages, including malt beverages in unpasteurized form, manufactured on the premises for consumption off the premises.

(e) Sell at retail alcoholic beverages other than those described in paragraph (c) if the person: (1) Has obtained any license or permit required to sell alcoholic beverages at retail in the jurisdiction in which the brew pub is located; and (2) Purchases all such alcoholic beverages from a licensed wholesaler in compliance with the provisions of NRS 369.487 and 369.488.

LCB File No. R005-26

Sec. 8. A covered food establishment or delivery support service acting on behalf of a covered food establishment may accept orders for and deliver an alcoholic beverage in a container sealed by a covered food establishment to a consumer in connection with a retail sale of such an alcoholic beverage if:

1. The alcoholic beverage is not for resale;
2. The alcoholic beverage originates from the premises of the covered food establishment;
3. The alcoholic beverage is sold by the covered food establishment;
4. The covered food establishment has met all local licensing requirements to sell alcoholic beverages at retail in the local jurisdiction where the covered food establishment is located and is authorized by an ordinance adopted by that local jurisdiction pursuant to NRS 369.4891 to sell at retail an alcoholic beverage in a container sealed by the covered food establishment for consumption off the premises;
5. The delivery will be made to a location within the same jurisdiction in which the covered food establishment is authorized by an ordinance adopted pursuant to NRS 369.4891 by the board of county commissioners of a county or the governing body of an incorporated city, as applicable, to sell at retail alcoholic beverages in containers sealed by the covered food establishment for consumption off the premises;
6. ** The covered food establishment purchased the liquor constituting the alcoholic beverage from a wholesaler in compliance with the marketing area, as defined in NRS 597.136, of the wholesaler;**
7. The delivery originates during the posted business hours of the covered food establishment; and
8. In the case of a delivery support service acting on behalf of a covered food establishment, the delivery support service has entered into a written agreement with the covered food establishment to deliver alcoholic beverages to consumers on behalf of the covered food establishment.

Section 8(6) **applies to alcoholic beverages not manufactured by the brew pub. (*See NRS 597.230(3)(e) requires brew pubs to purchase alcoholic beverages (not manufactured by them) through a licensed wholesaler.*
Section 8(6) **does not apply to alcoholic beverages manufactured by the brew pub. (*See NRS 597.210 – carve-out allowing brew pubs to bypass wholesaler tier for their own on-premises malt beverages sales*)

Notes:

- The application of Section 8(6) is not on the brew pub itself, but rather on the alcoholic beverages the brew pub retails and seals.
- The brew pubs' wholesaler exception (NRS 597.210 carve out) applies only to the retail sale of alcohol manufactured on its own premises.

2. **Does Section 8 subsection 6 permit that delivery, or does it exclude it because no wholesaler purchase exists to satisfy the condition?**

NRS 597.230(3)(e) allows a brew pub to make sealed-container off-premises sales for alcohol beverages purchased from a licensed wholesaler (alcohol products not manufactured by the brew pub on its premises). **This meets the wholesaler purchase condition under Section 8(6).**

Does a sealed-container off-premises sale of malt beverages manufactured on premises by the brew pub (not a wholesaler purchase) satisfy Section 8(6)?

- Yes. The carve-out under NRS 597.210 likely exempts a brew pub from this wholesaler requirement.
- Moreover, NRS 597.230(3)(d) allows a brew pub **to sell at retail,** in packages sealed on the premises, malt beverages **manufactured on the premises** for consumption off the premises.

Would you like your questions and the Department's responses included as public comment for tomorrow's Adoption Hearing of LCB File No. R005-26 before the Nevada Tax Commission?

Please do not hesitate to reach out with any additional questions.

Thank you,
Kari

***Important Notice:** *Sales & Use Tax returns are now due on the 20th of every month. Please file all Modified Business Tax and Commerce Tax returns through My Nevada Tax.*

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From: Peter Saba <psaba@nvrestaurants.com>
Sent: Wednesday, August 12, 2026 9:57 AM
To: Kari Skalsky <kskalsky@tax.state.nv.us>
Subject: R005-26, Section 8(6) interpretive question

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Kari,

Following up on our call so you can have it in writing.

Section 8, subsection 6 of the July 16 draft conditions delivery on the covered food establishment having purchased the liquor from a wholesaler in compliance with the wholesaler's marketing area under NRS 597.136. My question is whether that condition applies to a brew pub delivering malt beverages it manufactured on its own premises under NRS 597.230(3)(d), where there is no wholesaler purchase in that transaction at all.

Does Section 8(6) permit that delivery, or does it exclude it because no wholesaler purchase exists to satisfy the condition?

Best,
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