

**ADOPTED REGULATION OF THE
DEPARTMENT OF TAXATION**

LCB File No. R041-99

Effective May 16, 2000

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

AUTHORITY: §§1-4, NRS 361.873.

Section 1. Chapter 361 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.

Sec. 2. *As used in NAC 361.866 to 361.876, inclusive, and sections 2 and 3 of this regulation, unless the context otherwise requires, the words and terms defined in NRS 361.810 to 361.832, inclusive, have the meanings ascribed to them in those sections.*

Sec. 3. *If the amount paid by a claimant pursuant to a bona fide tenancy or leasing agreement for the right to occupy a home or lot during the calendar year immediately preceding the filing of his claim includes, without being stated separately, any amount paid:*

1. For food, furnishings, nursing services, attendant care or institutional care, the total annual rent paid by the claimant shall be deemed to be 40 percent of the total amount paid pursuant to the tenancy or leasing agreement.

2. Except as otherwise provided in subsection 1, for utilities, the total annual rent paid by the claimant shall be deemed to be 85 percent of the total amount paid pursuant to the tenancy or leasing agreement.

Sec. 4. NAC 361.870 is hereby amended to read as follows:

361.870 ~~[1. Filing deadlines may be extended for good cause by the department.]~~

—2.— ~~Extensions of~~ ***The department will extend the*** time to file ~~[the claim will be granted]~~ ***a claim for a refund*** in the following situations:

[(a)] 1. If the claimant submits a certificate of a medical doctor, hospital administrator or other similarly responsible official, stating that the claimant was incapacitated by illness or disability for a minimum of 60 days immediately preceding the ~~[date of]~~ ***last day for*** the filing of claims, the claimant will be allowed an additional 30 days after the incapacity or disability within which to file ~~[a claim for a refund]~~.

~~—(b) If a claimant makes an affirmative showing that he was continuously absent from the state for a period of at least 60 days but not more than 90 days, immediately preceding the date of filing for claims and supplies evidence satisfactory to the department that he is a domiciliary of the state, the claimant will be allowed an additional 15 days after his return to the state within which to file a claim.~~

~~—(c)] ***the claim.***~~

2. If the department determines that in its judgment good cause exists for a claimant's failure to ~~[timely]~~ file a claim ~~[,]~~ ***timely***, the claimant will be allowed ***such*** an additional period ~~[of time, which]~~ ***as*** the department determines ~~[is]~~ ***to be*** appropriate and reasonable ~~[,]~~ within which to file ~~[a claim]~~.

~~—3.— In no event will any extension of time for the filing of a claim be granted beyond October 31 of the applicable year.] ***the claim.***~~

INFORMATIONAL STATEMENT

Permanent Regulation of the Nevada Tax Commission

LCB File No. R041-99

The following statement is submitted for adopted amendments to Nevada Administrative Code (NAC) 361.

1. A description of how public comment was solicited, a summary of public response, and an explanation of how other interested persons may obtain a copy of the summary.

Notices of hearing for the adoption and amendment of the proposed permanent regulation was posted at the following locations: Department of Taxation, 1550 East College Parkway, Carson City, Nevada; Nevada State Library, 100 Stewart Street, Carson City, Nevada; The Legislative Building, Capitol Complex, Carson City, Nevada; each County Main Public Library; Department of Taxation, 4600 Kietzke Lane, Building O, Suite 263, Reno, Nevada; Department of Taxation, 555 East Washington Avenue, Las Vegas, Nevada.

A copy of the notice of hearing and the proposed permanent regulation was placed on file at the State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and the proposed permanent regulation was also made available and placed on file at the Department of Taxation, 1550 East College Parkway, Carson City, Nevada; Department of Taxation, 4600 Kietzke Lane, Building O, Suite 263, Reno, Nevada; Department of Taxation, 555 East Washington Avenue, Suite 1300, Las Vegas, Nevada; Department of Taxation, 850 Elm Street, No. 2, Elko, Nevada; and in all counties in which an office of the Department of Taxation is not maintained, at the main public library, for inspection and copying by members of the public during business hours.

The hearing was held on February 15, 2000 at the Nevada State Legislative Building, Room 1214, 401 South Carson Street, Carson City, Nevada. It appears that due to the primarily procedural nature of the proposed permanent regulation, only affected or interested persons and businesses as set forth in #3 below responded to the proposed permanent regulation and testified at the hearing. A copy of the transcript of the hearing, for which a reasonable fee may be charged, may be obtained by calling the Nevada Department of Taxation at (702) 687-4896, or by writing to the Nevada Department of Taxation at 1550 East College Parkway, Suite 115, Carson City, Nevada, 89706.

The proposed permanent regulation was submitted to the Legislative Counsel Bureau, which completed its review on August 12, 1999. Thus, the proposed regulation, for practical purposes, was discussed at two workshops and has been heard and considered at one public hearing of the Nevada Tax Commission.

2. The number of persons who:

- (a) Attended the hearing: 34
- (b) Testified at the hearing: 1
- (c) Submitted to the Tax Commission written comments:

Written comments were submitted by the Department's coordinator of the Senior Citizens Property Tax Rebate Program requesting the amendments to the administrative code prior to the hearing. No other written comments by the general public were submitted to, or received by, the Department of Taxation or the Nevada Tax Commission.

3. A description of how comment was solicited from affected and interested persons, a summary of their response, and an explanation how other interested persons may obtain a copy of the summary.

Comments were solicited from affected and interested businesses and persons by the notices set forth in #1 above, by direct mail to all county assessors, and by direct mail to the approximately 150 interested businesses and persons on the Department of Taxation's mailing list.

Comments from the above-referenced in #2 were received relative to the original regulation and proposed draft of the permanent regulation with respect to the Senior Citizens Property Tax Assistance Act and procedures associated with Local Assessor's Offices.

4. If the permanent regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the permanent regulation without change.

The proposed permanent regulation was modified at public workshops prior to adoption, due to issues raised by the Department of Taxation and by those referred to in #2.

The proposed permanent regulation was not changed at the public hearing since no additional concerns were raised by the affected public, the Department of Taxation or Tax Commission members, and the Tax Commission believed no changes other than those made were necessary.

5. The estimated economic effect of the adopted permanent regulation on the businesses which it is to regulate and on the public. These must be stated separately, and each case must include: (a) Both adverse and beneficial effects; and (b) Both immediate and long-term effects.

(a) Adverse and beneficial effects.

The proposed permanent regulation presents no foreseeable or anticipated adverse economic effects to businesses or the public. However, the permanent regulation does impact local governments, which could have an economic effect on businesses and the general public. That effect cannot be quantified at this time.

(b) Immediate and long-term effects.

Same as #5(a) above.

6. The estimated cost to the agency for enforcement of the adopted permanent regulation.

The proposed permanent regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement. However, it appears that there may be some minor additional administrative costs for the Department of Taxation and the Local Assessor's Offices, which cannot be quantified at this time.

7. A description of any regulations of other state or governmental agencies which the permanent regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary. If the permanent regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.

The proposed permanent regulation is particular to the Department of Taxation practices and procedures and does not appear to overlap or duplicate regulations of other state or local governmental agencies.

8. If the permanent regulation includes provisions which are more stringent than a federal regulation which regulates the same activity, a summary of such provisions.

There are no known federal regulations pertaining to property tax abatement program procedures, which are the subject of the proposed permanent regulation.

9. If the permanent regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.

The proposed permanent regulation does not provide a new fee or increase an existing fee.