## **LCB File No. R080-03**

## PROPOSED REGULATION OF THE COMMITTEE ON LOCAL GOVERNMENT FINANCE

## **September 19, 2003**

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

AUTHORITY: NRS 354.107, NRS 354.5989(4), NRS 354.59891(3)

Chapter 354 of the NAC is hereby amended by adding thereto the provisions set forth as section 354.XXXX of this regulation.

NAC 354.XXXX Applications to Nevada Tax Commission requesting business license fee or building permit fee increases.

Section 1. Applications to the Nevada Tax Commission requesting an increase in business license fees or building permit fees must be accompanied by the following:

- (a) A copy of the business impact statement or other evidence of compliance with NRS 237.090, if applicable;
- (b) A copy of the final resolution or ordinance increasing the business license or building permit fee;
- (c) Excerpts from the minutes of the meeting of the governing body during which the resolution or ordinance was adopted, including, without limitation, the vote on the resolution and any comments made by the governing body or a member of the public at the meeting;
- (d) Proof of the publication of the notice to act on the resolution or ordinance which authorizes the increase in business license or building permit fees;
- (e) Study or survey showing the fees and rates charged by other local governments; and
- (f) Any other supporting data which the governing body of the local government deems pertinent.