

LCB File No. R177-08

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

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

AUTHORITY: §§1 and 2, NRS 360.090; and §2, NRS 360.297

A REGULATION relating to taxation that provides factors to determine whether an individual is responsible for the collection of certain taxes and fees.

**Section 1.** Chapter 360 of the NAC is hereby amended by adding thereto a new section to read as follows:

*1. If the Department determines that a person knew or should have known that taxes or fees listed in NRS 360.297 were payable to the Department and has determined that the person's job or duty was to collect, account for or pay to the Department the taxes or fees, the Department shall deem that person a "responsible person."*

*2. The Department shall consider at least two of the following criteria in determining whether the person's job or duty is to collect, account for or pay to the Department certain taxes or fees listed in NRS 360.297: (a) possesses an entrepreneurial stake in the company; (b) is directly involved in the day-to-day management of the business; (c) makes decisions regarding which, when and what outstanding debts or taxes will be paid; (d) is a supervisor who has control over (i) daily bank accounts and disbursement records, (ii) the filing of tax returns, the renewal of licenses, etc., and (iii) the issuance of checks, and (e) any other criteria the Department deems relevant.*

*3. If the Department uses criteria not specifically identified in paragraph 2, the Department shall notify the responsible party of the additional criteria used.*