

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R151-22

August 17, 2022

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

AUTHORITY: § 1, NRS 233B.050, 360.090 and 360.245.

A REGULATION relating to taxation; revising provisions governing an appeal of the decision of a hearing officer to the Nevada Tax Commission; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires the Nevada Tax Commission to prescribe regulations for carrying on the business of the Commission and the Department of Taxation. (NRS 360.090) Existing law provides that any natural person, partnership, corporation, association or other business or legal entity who is aggrieved by a decision of the Executive Director of the Department or another officer of the Department may appeal that decision by filing a notice of appeal with the Department within 30 days after service of the decision upon that person, business or legal entity. (NRS 360.245) Existing regulations require, within 30 days after filing a notice of appeal, the appellant to file with the Commission certain documentation, including a brief containing the points and authorities relied on by the appellant and a designation of the parts of the record before the hearing officer that the appellant deems relevant to his or her appeal. (NAC 360.175) This regulation authorizes an appellant to request an extension of the time to file such documentation. This regulation also provides that the Commission may dismiss an appeal for failure to file the documentation within the required time.

Section 1. NAC 360.175 is hereby amended to read as follows:

360.175 1. The staff, petitioner or a designated representative may, within 30 days after service of the copy of the findings of fact, conclusions of law and decision of the hearing officer, file a notice of appeal with the Commission.

2. Within 30 days after filing a notice of appeal, the appellant shall file with the Commission a:

(a) Brief setting forth the points relied upon in his or her appeal and authorities in support thereof; and

(b) Designation of the parts of the record before the hearing officer that he or she deems relevant to his or her appeal.

3. An appeal from the decision of the hearing officer to the Commission must be based upon one or more of the grounds set forth in subsection 3 of NRS 233B.135.

4. The filing of a notice of appeal does not excuse compliance with the decision of the hearing officer nor suspend the effectiveness of a decision unless otherwise ordered by the hearing officer.

5. After receipt of a notice of appeal, filed in compliance with subsection 1, and the documentation required by subsection 2, the Department will schedule a time for oral argument before the Commission at its next meeting. The oral argument will be limited to a period of time not to exceed 20 minutes unless extended by the Commission. The Commission will not review evidence which was not submitted to the hearing officer unless it determines that good cause exists for a failure to submit the evidence to the hearing officer.

6. *Not later than 30 days after filing a notice of appeal, the appellant may request an extension of time from the Commission to file the documentation required by subsection 2.*

7. *The Commission may dismiss an appeal if the appellant fails to file the documentation required by subsection 2 within 30 days after filing the notice of appeal or within any extended time period approved pursuant to subsection 6.*

8. The Commission will modify, reverse or affirm the decision of the hearing officer or remand the case to the hearing officer. The Director shall issue a final written decision on behalf of the Commission.

