LEGISLATIVE REVIEW OF ADOPTED REGULATIONS - NRS 233B.066
Informational Statement
LCB File No. R180-24

The following statement is submitted for adopted amendments to Nevada Administrative Code (NAC) Chapter 369.

1. A clear and concise explanation of the need for the adopted regulation.

Proposed permanent regulation (R180-24) establishes requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and provides other matters properly relating thereto.

This regulation is needed as a result of numerous requests for guidance from out-of-state suppliers regarding their obligations when designating certain warehouses or logistics companies to facilitate the importation of alcoholic beverages into Nevada, as well as numerous findings of potential violations by the Department's liquor compliance investigators finding that out-of-state suppliers are designating warehouses to facilitate the importation of alcoholic beverages into Nevada without proper certification. This regulation clarifies the responsibilities of such a warehouse or other logistics company to obtain the proper certification to engage in such importation of alcoholic beverages as designated by the out-of-state supplier. The regulation is also necessary to confirm that the entity producing the alcoholic beverages is required to furnish the monthly reports required by law for the quantity and type of alcoholic beverages sold and shipped to licensed importers in Nevada.

2. 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.

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and by sending copies of the proposed regulation, notice of workshop and notice of public hearings to provide public comment by electronic or regular mail as follows:

Date of Notice	Workshop/ Hearing	Date of Workshop/Hearing	Number Notified
4/8/25	Workshop	4/25/25	225
5/22/25	Adoption Hearing	6/25/25	223

The mailing list included the interested parties list maintained by the Department. Notices were posted at the Nevada State Library, the Legislative Building, the Nevada Legislature's website, the Nevada Public Notice website, Department's website, and various Department of Taxation physical locations throughout the State. Comments were also solicited by direct email.

Summary of public responses from Workshop:

There were no public responses from the Workshop.

Summary of public comment at Adoption Hearing:

There were no public comments at the adoption hearing.

The record of proceedings, and/or the Small Business Impact Statement may be obtained by calling the Nevada Department of Taxation at (775) 684-2041 or by writing to the Department of Taxation, 3850 Arrowhead Dr., Carson City, Nevada 89706, or by e-mailing the Department at kskalsky@tax.state.nv.us.

3. The number of persons (not including Department staff or Commission Members) who:
(a) Attended each hearing:
(b) Testified at each hearing:
(c) Submitted written comments:

Workshop date: April 25, 2025
(a) Number in attendance: 0
(b) Number testifying: 0
(c) Written statements submitted: 0

Adoption Hearing date: June 25, 2025
(a) Number in attendance: 0
(b) Number testifying: 0
(c) Written statements submitted: 0

4. For each person identified in paragraphs (b) and (c) of number 3 above, the following information if provided to the agency conducting the hearing:

No one testified or submitted written public comments.

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

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and sending notice of workshops and hearings for public meetings to provide public comment by electronic or regular mail.

See same response as Section 2 for summary of responses.

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

The Nevada Tax Commission approved the proposed regulation on June 25, 2025, with a minor revision to clarify the reporting requirement under subsection 2 as requested by Nevada Tax Commissioner Rodefer; this change is reflected in the Agency's Revised Proposed draft of the regulation.

7. The estimated economic effect of the regulation on the business which it is to regulate and on the public. This must include adverse, beneficial, immediate and long-term effects.

(a) Estimated economic effect on the businesses which they are to regulate.

The adopted permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial, short-term or long-term economic effects on businesses.

(b) Estimated economic effect on the public which they are to regulate.

The adopted permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial, short-term or long-term economic effects to the public.

8. The estimated cost to the agency for enforcement of the proposed regulation:

The adopted regulation does not present any significant, foreseeable or anticipated cost or decrease in costs for enforcement.

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

The adopted permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

10. If the regulation includes provisions that are more stringent than a federal regulation that regulates the same activity, a summary of such provisions.

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

11. If the 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 adopted permanent regulation does not include new fees or increase an existing fee.