

**PROPOSED REGULATION OF THE  
TAXICAB AUTHORITY OF THE DEPARTMENT OF BUSINESS AND  
INDUSTRY**

**LCB FILE NO. R006-25I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 05/27/2025**

## OPERATION OF TAXICABS UNDER JURISDICTION OF TAXICAB AUTHORITY

Section 1. Chapter 706 of NAC is hereby amended by adding thereto the provisions set forth as Sections 2 to 3, inclusive, of this regulation.

Sec. 2. 1. The Authority will develop a manual which sets forth the uniform system of accounts that must be used for purpose of recording business transacted by certificate holders, preparing the annual report submitted to the Authority as required by NRS 706.8829 and for use by the Authority in connection with determining rates, charges or fares for taxicab service. The manual will be developed as follows:

(a) The Administrator will develop a proposed draft of the manual and transmit a copy to the Authority.

(b) Within 30 days of receiving the draft of the manual, the Authority shall set a public hearing to consider the manual which will be served on all certificate holders at least 20 days before the hearing, indicating the purpose, place, date and hour of the hearing. Notice of such public hearing will be published one time not less than 20 days before the day fixed for the hearing in one newspaper of general circulation in Clark County, Nevada.

(c) The Authority shall consider the proposed manual for approval at the scheduled public hearing. All persons in attendance at the public meeting must be afforded the opportunity to provide comment upon the proposed manual.

(d) The Authority shall consider the recommendations of the Administrator and any comment presented during the meeting and shall approve or deny the proposed manual during the meeting or as soon as practicable at a subsequent public meeting. If the Authority denies the proposed manual, it shall direct the Administrator to develop a new draft to be submitted to the Authority for approval at a subsequent public meeting, subject to the notice requirements of paragraph (b).

(g) If the Authority approves the proposed manual, the manual becomes effective upon approval and will be made accessible to the certificate holders and the public on the Internet website maintained by the Authority.

2. After the initial approval of the proposed manual by the Authority pursuant to subsection 1, the Administrator may revise the manual as follows:

(a) The Administrator will transmit a copy of any proposed revisions to the Authority.

(b) Within 30 days of receiving a copy of any proposed revisions, the Authority shall set a public hearing to consider such proposed revisions which will be served on all certificate holders at least 20 days before the hearing, indicating the purpose, place, date and hour of the hearing. Notice of such public hearing will be published one time not less than 20 days before the day fixed for the hearing in one newspaper of general circulation in Clark County, Nevada.

(c) The Authority shall consider the proposed revisions to the manual for approval at the scheduled public hearing. All persons in attendance at the public meeting must be afforded the opportunity to provide comment upon the proposed revisions.

(d) The Authority shall consider the recommendations of the Administrator and any comment presented during the meeting and shall approve or deny the proposed revisions to the manual during the meeting or as soon as practicable at a subsequent public meeting. Any proposed revisions approved by the Authority become effective upon approval. A revised manual which includes those revisions will be made accessible to the certificate holders and the public on the Internet website maintained by the Authority. Any proposed revisions not approved by the Authority will not be included in the revised manual.

Sec. 3. 1. Except when the governor has designated at the time of their appointment a member to serve as chair of the Authority, the Authority shall select a member to serve as the chair.

2. The Authority shall select a member to serve as the vice-chair, who will perform the duties of the chair in their absence, disability or disqualification.

3. The chair shall in cooperation with the Administrator determine the agenda for public meetings of the Authority.

4. Unless another member of the Authority has been so designated by the chair, the chair shall be the presiding officer of the Authority and preside in any public hearing that the Authority is required to conduct by law.

5. The Authority may delegate the Administrator to preside in such procedural or preliminary matters as permitted pursuant to NAC 706.876 to 706.990, inclusive, related to any public hearing that the Authority is required to conduct by law. In such matters, the Administrator may appoint a hearing officer pursuant to NRS 706.8821.

Sec.4. 1. "Relevant" interpreted. As used in NAC 706.876-706.990, inclusive, the term "relevant" in reference to evidence or information means that the evidence or information: 1) Is directly related to the subject matter of a proceeding; and 2) Has any tendency to make the existence of any fact that is of consequence to a determination by the presiding officer more or less probable than it would be without the evidence or information.

Sec.5. The Nevada Taxicab Authority adopts by reference the following NAC's found within the Nevada Transportation Authority regulations in Chapter 706: NAC 706.3954 Confidentiality of information; Disclosure of information designated as confidential; penalties; NAC 706.3957 Pleadings: Petitions; NAC 706.3959 Pleadings: Motions; NAC 706.3963 Pleadings: Answers; NAC 706.3964 Pleadings: Answers to petitions; NAC 706.397 Protests.

#### General Provisions

**NAC 706.450 Definitions.** (NRS 706.8818, 706.88181) As used in NAC 706.450 to 706.990, inclusive, unless the context otherwise requires:

1. "Administrator" means the Taxicab Administrator or his or her authorized agent.
2. "Authority" means the Taxicab Authority created by NRS 706.8818.
3. "Certificate" means a certificate of public convenience and necessity issued by the Authority.
4. "Driver" means a person who is employed by a certificate holder to operate a taxicab or an independent contractor leasing a taxicab who operates a taxicab, and includes a certificate holder when the certificate holder operates a taxicab. ~~The term does not include an independent contractor.~~
5. "Independent contractor" means a person who drives and leases a taxicab from a certificate holder pursuant to NAC 706.5551 to 706.5569, inclusive.
6. "Lease medallion" means the metal plate, digital or other medium issued by the Authority pursuant to NAC 706.5565 which is ~~affixed to~~ maintained in a taxicab authorizing it to be operated by an independent contractor within the jurisdiction of the Authority.
7. "Medallion" means the metal plate, digital or other medium -issued by the Authority which is ~~affixed to~~ maintained on or in a taxicab authorizing it to be operated by a driver within the jurisdiction of the Authority.
8. "Permit" means the document supplied by the Authority authorizing a person to drive a taxicab within the jurisdiction of the Authority for a period of 1 year.
9. "Regular business hours" means Monday through Friday from 8 a.m. to 5 p.m., excluding legal holidays.
10. "Temporary permit" means the document supplied by the Authority authorizing a person to drive a taxicab within the jurisdiction of the Authority for less than 1 year.

(Supplied in codification; A by Taxicab Auth., 10-13-88; 11-22-95; R103-01, 1-24-2002; R121-01, 1-24-2002; R064-02, 7-31-2002; R109-05, 2-23-2006; R003-16, 12-21-2016)

**NAC 706.462 Criteria for multiple licenses. (NRS 706.8818)**

1. The Authority will consider the acquisition of another company or companies by an operator with an existing certificate if after the acquisition of the new company the combined medallions will not exceed 49 percent of the total number of medallions in the industry.

2. In every instance in which a certificate holder seeks approval for the transfer of another certificate to his or her control, the Authority will consider whether such multiple licensing is in the best interests of the State of Nevada, having due regard for public convenience and the general welfare of the inhabitants of these areas and of the traveling public.

3. In making this determination, the following factors may be considered:

(a) Has there been an adequate period of performance by the applicant by which the Authority could conclude that existing operations are effective and therefore warrant further extension?

(b) Will the proposed transfer promote safe, adequate, economical and efficient service and foster sound economic conditions in the taxicab industry?

(c) Will the proposed transfer result in unjust discrimination, undue preference or advantage, or unfair or destructive competitive practices?

(d) Any other index or criteria deemed by the Authority to have effect on multiple licensing and upon the public convenience and general welfare of the public.

[Taxicab Auth., Gen. Order No. 3 Rule 109, eff. 6-19-74; A 8-16-78] — (NAC A 10-13-88)

**NAC 706.474 Certificate holders: Change of address; list of supervisory employees. (NRS 706.8818)**

1. All certificate holders are required to notify the Administrator any time they change the location of their business.

2. Upon request by the Administrator, ~~C~~certificate holders shall furnish to the Administrator a current list of supervisory or responsible persons in their employ, ~~which includes a schedule indicating when they are available~~. The persons ~~on this list~~ must be authorized to act for the certificate holder in dealing with the Authority.

[Taxicab Auth., Gen. Order No. 3 Rule 203, eff. 3-18-71] — (NAC A 10-13-88)

**NAC 706.476 Certificate holders: Notification of Administrator of complaint concerning driver or independent contractor. (NRS 706.8818, 706.88181)** If a certificate holder receives a complaint concerning a driver or an independent contractor that alleges a violation of any of the provisions of this chapter or chapter 706 of NRS, the certificate holder shall notify the Administrator of the complaint not later than 25 working days after receiving the complaint.

(Added to NAC by Taxicab Auth. by R064-02, eff. 7-31-2002; A by R003-16, 12-21-2016)

**NAC 706.477 Certificate holders: Notice of dismissal of drivers. (NRS 706.8818)** Each certificate holder shall, within 2 working days, inform the Administrator of the dismissal of any driver and the reason therefor. ~~Within 5 working days after the end of each month, each certificate holder shall provide the Authority with a list of all drivers whose employment was terminated during the month.~~

[Taxicab Auth., Gen. Order No. 3 Rule 205, eff. 3-18-71] — (NAC A 10-13-88; R064-02, 7-31-2002)

**NAC 706.481 Violent crime against driver or independent contractor on duty; Notification of certificate holders; dissemination of information concerning crime; participation in secret witness program. (NRS 706.8818, 706.88181)**

1. If a driver or an independent contractor is the victim of a violent crime while on duty, the Administrator will notify all certificate holders concerning the commission of the crime, including all relevant details pertaining thereto.D

2. Upon notification, a certificate holder shall immediately disseminate the information concerning the crime to all drivers and dispatch operators employed by him or her and to all independent contractors who have entered into a lease agreement with the certificate holder pursuant to NAC 706.5551 to 706.5569, inclusive.

~~[3.— If funding is provided by certificate holders for the payment of monetary rewards under a secret witness program, pursuant to which a witness to a crime may provide information concerning the crime without divulging his or her identity, all certificate holders shall display an emblem, approved by the Administrator, on the outside passenger door of each of their taxicabs and may display the emblem on the card holder inside those taxicabs indicating their participation in the program.]~~

(Added to NAC by Taxicab Auth., eff. 11-22-95; A by R003-16, 12-21-2016)

**NAC 706.483 Crashes. (NRS 706.8818)** Whenever a taxicab is involved in a crash, the Authority must be notified immediately and the cab inspected by the Administrator~~Authority or its designee.~~

[Taxicab Auth., Gen. Order No. 3 Rule 107, eff. 4-18-71] — (NAC A 10-13-88)

**NAC 706.486 Taxicabs: Color scheme, insignie, cruising light design, unit designation numbers; information placard. (NRS 706.8818, 706.8833)**

1. Each certificate holder shall:

(a) Equip his or her taxicabs with a cruising light approved by the Administrator attached to the top of the taxicab which must be illuminated during the hours of darkness. The light must not be confused with the signal lights described in NAC 706.501.

(b) Display in bold block letters, not less than ~~[6-]~~4 inches in height, the unit number of each taxicab, on the sides of both front fenders and on the left ~~[of the]~~ rear ~~[trunk lid]~~ of the taxicab in plain view, in a color contrasting with the color of the taxicab.

~~[(c) Display his or her telephone number and the taxicab unit number of the taxicab within each taxicab in a location plainly visible to all passengers.]~~

(d) Obtain approval from the Administrator for the color scheme, insignie, cruising light design and assignment of unit designation numbers to ensure that they do not conflict with those of another certificate holder.

(e) Affix inside each taxicab, in a conspicuous place, a bracket or holder that would accommodate a 5-inch by 7-inch driver's permit and an authority rate card.

(f) Display inside each taxicab, in a conspicuous place, a placard at least 5 inches by 7 inches in size in substantially the following form:

#### IMPORTANT

You are riding in a (name of taxicab company) vehicle.

Please note the company name and unit number of this vehicle.

This information is important if you leave property in this vehicle

or wish to file a complaint or commendation with the

Nevada Taxicab Authority at (702) ~~[486-6532]~~ 668-4000.

2. Any taxicab found to be in violation of this section by the Authority will be placed out of service and not put back in service until inspection and approval by the Authority.  
[Taxicab Auth., Gen. Order No. 3 Rule 301, eff. 4-18-71; A 5-8-74; 8-16-78] — (NAC A 10-13-88; 9-6-96; R064-02, 7-31-2002)

**NAC 706.487 Taxicabs: Modification of color scheme or insignie. (NRS 706.8818, 706.88181, 706.8833)**

1. A certificate holder shall not:

(a) Modify the color scheme or insignie of any taxicab unless the certificate holder first secures written approval for the modification from the Administrator in accordance with the provisions of this section.

(b) Operate any taxicab on which the color scheme or insignie has been modified without first securing written approval for the modification from the Administrator in accordance with the provisions of this section or for which approval has been withdrawn by the Administrator pursuant to this section.

~~(c) Request more than six modifications of the color scheme of its taxicabs at one time.~~

2. If a certificate holder wishes to modify temporarily the color scheme or insignie of any taxicab, the certificate holder must file a written application with the Administrator. The application must include:

(a) A description of the proposed temporary modification.

(b) ~~Three~~ One colored copy~~ies~~ or photographs of the proposed temporary modification.

~~(c) A description of the materials and procedures that will be used to achieve the proposed temporary modification.~~

~~(d) A copy of any written contract related to the proposed temporary modification.~~

~~(e) (c)~~ Any additional information that the Administrator deems necessary to evaluate the application.

3. The Administrator shall approve or deny an application filed pursuant to this section within 30 days after receipt of the application. If no action is taken within the 30-day period, the application shall be deemed denied.

4. The Administrator may approve an application filed pursuant to this section subject to satisfaction of all the following conditions:

~~(a) Only the number of taxicabs equal to 20 percent or less of the total number of medallions issued to the certificate holder are temporarily modified at any given time, unless fewer than five taxicabs constitute more than 20 percent of those taxicabs, in which case the certificate holder may temporarily modify more than five taxicabs. For the purposes of this paragraph, a medallion issued for a special event and a lease medallion must not be included when calculating the total number of medallions issued to the certificate holder.~~

~~(b) The temporary modification of the taxicab does not last for more than 6 months.~~

~~(c) (a)~~ The color scheme and insignie of any taxicab that is temporarily modified remains sufficiently distinct from the approved color scheme and insignie or temporary modification of another certificate holder.

~~(d) (b)~~ The information required pursuant to NRS 706.8835 remains clearly visible at all times on any taxicab that is temporarily modified.

~~(e) (c)~~ The temporary modification of the taxicab does not create a risk to the health, safety or welfare of the traveling public, as determined by the Administrator.

5. If an application filed pursuant to this section is approved, not less than 7 days before the temporary modification of any taxicab, the certificate holder shall provide the Administrator with the following information for the taxicab that will be temporarily modified:

(a) The unit designation number of the taxicab.

(b) The dates on which the temporary modification of the taxicab will begin and end.

6. The Administrator may withdraw the approval of the temporary modification of any taxicab if the Administrator determines that:

(a) The temporary modification is not sufficiently distinct from the approved color scheme and insignia of another certificate holder;

(b) The materials used in the temporary modification have deteriorated to the extent that the color scheme or insignia is no longer neat in appearance; or

(c) The temporary modification creates a risk to the health, safety or welfare of the traveling public.

~~7. The Administrator will not approve more than 12 applications for the modification of the color scheme and insignia of the taxicabs of a certificate holder in a calendar year.~~

~~(Added to NAC by Taxicab Auth. by R103-01, eff. 1-24-2002; A by R110-03, 10-1-2003; R003-16, 12-21-2016)~~

**NAC 706.489 Taxicabs: Display of medallions.** (NRS 706.8818, 706.88181) A certificate holder shall not permit a cab to be put into operation unless the medallion or lease medallion issued by the Administrator is prominently displayed on the left rear ~~fender~~ of the cab or as otherwise available in a digital format.

[Taxicab Auth., Gen. Order No. 3 Rule 202, eff. 4-18-71] — (NAC A by R003-16, 12-21-2016)

**NAC 706.492 Taxicabs: Mechanical standards and special equipment.** (NRS 706.8818, 706.88181) A certificate holder shall not permit a taxicab to be operated in passenger service unless the taxicab meets all of the following standards in addition to those prescribed by NRS 706.8837:

1. The front suspension system is in good repair and proper working order.

2. The engine, transmission and drive train, including mounts, are in good repair and proper working order and, during normal operation, do not die, miss, backfire or show noticeable loss of power.

3. The engine, transmission, drive train or accessories must not emit loud noises so as to be disturbing to the passengers or distracting to the driver or independent contractor.

4. The taxicab is equipped with an air filter or adequate flame arrester covering the air intake of the ~~carburetor~~ engine.

5. The taxicab does not pull to the left or right or tend to drift under normal driving conditions.

6. The engine, transmission, radiator or accessories do not allow a noticeable quantity of fluid to leak.

7. The engine does not emit excessive smoke from either the exhaust or crankcase.

8. All windows are operable, free of obstruction and the driver's or independent contractor's view is not impaired in any direction. If there exists a manufacturer sticker that obstructs the view, the Administrator may make the determination of vision impairment or not.

9. The brake lining is of sufficient thickness to prevent the metal portion of the brake shoe or pad from coming in contact with the brake drum or disc. Under normal braking conditions, the taxicab does not pull to the left or right or unusual locking of wheels does not occur.

10. Heating and air-conditioning systems are mandatory equipment on all taxicabs operating in this State and are required to provide reasonable comfort to passengers at their request and must conform to reasonable standards of efficiency.

11. The taxicab must be equipped with:

(a) A mirror on the outside of the front door on the passenger's side;

(b) Operable trunk lid supports or a trunk rod or bar, one end of which is permanently affixed to the vehicle;

(c) Straps to tie down the trunk;

~~(d) Windows that have not been tinted more than the manufacturer's specifications for the vehicle;~~

~~(e)~~ (d) Seat belts that are maintained in a clean and operable condition at all times;

~~(f)~~ (e) Automatic locks which control all doors and which are operable at the driver's or independent contractor's door; and

~~(g)~~ (f) A trunk release which is operable from inside the trunk.

[Taxicab Auth., Gen. Order No. 3 Rule 307, eff. 4-18-71; A 5-8-74; A and renumbered as Rule 306, 8-16-78] — (NAC A 10-13-88; 11-22-95; R064-02, 7-31-2002; R003-16, 12-21-2016)

**NAC 706.495 Taxicabs: Two-way [radios] communication; requests by telephone for service. (NRS 706.8818)**

1. The two-way [radio-] communication in each taxicab of a certificate holder must be turned on and audible at all times.

2. A certificate holder shall provide reasonable service to persons who make telephone requests for service if that service is within the limits of the holder's certificate.

[Taxicab Auth., Gen. Order No. 3 Rule 303, eff. 4-18-71; A 8-16-78; 6-11-80] — (NAC A 10-13-88)

**NAC 706.497 Taxicabs: Registration and control by certificate holder; arrangements with driver. (NRS 706.8818, 706.88181)**

1. Any vehicle operated as a taxicab must be registered to a certificate holder.

2. Except as otherwise provided in NAC 706.5551 to 706.5569, inclusive, a certificate holder may not enter into any lease, commission arrangement or other agreement concerning any taxicab registered to the certificate holder unless he or she maintains full and complete control of the taxicab at all times.

3. Except as otherwise provided in NAC 706.5551 to 706.5569, inclusive, a certificate holder may not enter into a:

(a) Contract for sale;

(b) Conditional sale; or

(c) Chattel mortgage~~;~~ or

~~— (d) Lease],~~

↪ with an employee of the certificate holder concerning any taxicab registered to the certificate holder.

~~[4. Except as otherwise provided in NAC 706.5551 to 706.5569, inclusive, a taxicab driver must be a certificate holder or the employee of a certificate holder.]~~

(Added to NAC by Taxicab Auth., eff. 10-13-88; A by R003-16, 12-21-2016)

**NAC 706.501 Taximeters: Design; lights. (NRS 706.8818, 706.8836)**

1. Electronic meters must have all phases of the "LED" or "LCD" digits working properly.

2. The face of the taximeter must be of sufficient transparency that the fare recording device can be read by passengers and must be free of any obstruction. ~~[All meters purchased after January 1, 1989, must have the numerals displayed in a color which can be read from outside the taxicab.]~~

3. Every certificate holder shall equip its taxicabs with one or more amber lights on top of the taxicab which are plainly visible during the daylight from all angles at a distance of 100 feet. These lights must connect to a contact switch attached to the taximeter and must automatically illuminate when the taximeter is not in operation. These lights must operate independently from the cruising lights and are considered as part of the meter.

~~4. Every electronic taximeter must be connected to an amber light located in the rear window of the taxicab and the light must be visible through all windows of the taxicab. This light must be visible during the daylight from a distance of 100 feet. The light must automatically illuminate when the taximeter is not in operation and is considered part of the meter.~~

[Taxicab Auth., Gen. Order No. 3 Rule 305, eff. 4-18-71; A and renumbered as Rule 304, 8-16-

**NAC 706.504 Taximeters: Inspection and seal.** (NRS 706.8818, 706.8836)

1. A certificate holder shall not place a taxicab in passenger service at any time unless the taximeter has been inspected and sealed by the Authority [~~at both the taximeter and transmission~~].

[~~2.—If a certificate holder removes a seal affixed by the Authority, he or she will return the broken seal to the Authority upon inspection.~~]

~~3.~~ 2. Any taxicab found by the Authority to have:

- (a) A defective or inaccurate taximeter;
- (b) A taximeter that shows signs of having been tampered with; or
- (c) A taximeter with either seal removed,

→ must be placed out of service and will not be put back into service until inspected and approved by the Authority.

[Taxicab Auth., Gen. Order No. 3 Rule 306, eff. 4-18-71; A 5-8-74; Renumbered as Rule 305, 8-16-78]

**NAC 706.510 Trip ~~sheets~~ information.** (NRS 706.8818, 706.88181)

~~1.—The Administrator or may request for trip information~~ confiscate a daily trip sheet at any time for good cause ~~after first furnishing the certificate holder, driver or independent contractor with a duplicate or substitute copy of the sheet.~~ which shall be provided within ten days of request.

~~2.—A simple receipt for a confiscated trip sheet is sufficient if the sheet is confiscated more than 10 days after the date of the sheet.~~

[Taxicab Auth., Gen. Order No. 3 Rule 206, eff. 3-18-71; A 5-8-74; 8-16-78; 6-11-80] — (NAC A by R003-16, 12-21-2016)

**NAC 706.519 Drivers: Physical qualifications.** (NRS 706.8818)

1. In addition to the requirements of NRS 706.8842, an applicant must:

(a) Meet the requirements of the Federal Motor Carrier Safety Regulations, 49 C.F.R. 391.41 to 391.49, inclusive.

(b) Provide to the Administrator a copy of a health certificate [~~valid for at least 2 years~~] valid up to two years. If the health certificate expires before the proposed date of expiration of the applicant's permit, the applicant must obtain a new health certificate and provide a copy to the Administrator before issuance of the permit.

2. This section applies both to new applicants and applicants for renewal.

[Taxicab Auth., Gen. Order No. 3 Rule 402, eff. 4-18-71] — (NAC A 10-13-88; R064-02, 7-31-2002)

**NAC 706.522 Drivers: Temporary permits.** (NRS 706.8818)

1. The Administrator may issue a temporary permit to an applicant for a driver's permit to allow time for the background investigation and the processing of a permanent permit. If during that time the Administrator finds the applicant unfit, he or she shall deny the permit and recall the temporary permit.

2. Temporary permits are void after their expiration date. Holders of temporary permits are subject to all laws and regulations and temporary permits are subject to suspension or revocation.

[Taxicab Auth., Gen. Order No. 3 Rules 403 & 404, eff. 4-18-71; A 5-8-74]

**NAC 706.525 Drivers: ~~Annual~~ permits.** (NRS 706.8818, 706.8841)

1. If the Administrator determines that an applicant meets all the requirements of NRS 706.8841 and 706.8842 and the regulations of the Authority, he or she shall issue an ~~annual~~ permit. ~~Annual p~~Permits are valid for [~~1-year~~] up to 2 years after the date of application, unless suspended or revoked.

2. ~~Annual permits, if they have expired, are not renewable.~~ A permit that has expired may not be renewed.

[Taxicab Auth., Gen. Order No. 3 Rules 405 & 406, eff. 3-18-71] — (NAC A 1-25-85; 10-13-88)

**NAC 706.531 Drivers and independent contractors: Display of permits. (NRS 706.8818, 706.88181)**

1. A driver or independent contractor shall display his or her permit to the left of the rate schedule in the ~~[bracket or]~~ holder provided for that purpose at all times while on duty.

2. The permit must be displayed in an upright position and facing the passenger for an unobstructed view and so it may be easily read.

[Taxicab Auth., Gen. Order No. 3 Rule 410, eff. 3-18-71; A 8-16-78] — (NAC A 10-13-88; R003-16, 12-21-2016)

**NAC 706.543 Drivers and independent contractors: Standards of conduct. (NRS 706.8818, 706.88181, 706.8845)** During a driver's or independent contractor's period of duty, he or she shall, in addition to the requirements of NRS 706.8845:

1. Not engage in verbal arguments or acts of physical violence.

2. Refrain from backing into position in any taxicab stand.

3. Refrain from loading passengers at any establishment where a taxicab stand has been established unless the driver or independent contractor has been through the rotation of the stand. This provision does not apply if:

(a) There are no taxicabs on the stand; or

(b) The taxicab is operating via an electronic hailing service which connects passengers directly to a driver or independent contractor.

4. Not permit more than two passengers in the front seat of the driver's or independent contractor's taxicab and not permit more than ~~[five]~~ six passengers in his or her taxicab at any one time.

5. Not knowingly operate a taxicab equipped with a faulty or inaccurate taximeter, or that shows signs of having been tampered with.

6. Not operate a taxicab in which the taximeter is not sufficiently illuminated or the face obscured to the extent that the entire fare recording device cannot be easily seen by the passenger.

7. Not operate a taxicab in which the taximeter does not have a properly attached seal as affixed by the Administrator.

8. Not operate a taxicab that does not have ~~[properly affixed]~~ a valid medallion displayed or lease medallion, digital or otherwise, as issued by the Administrator.

9. Not operate a taxicab when any illness or physical or mental disorder may impair his or her safe operation of a taxicab.

10. Not operate a taxicab while taking drugs that may impair his or her ability safely to operate a taxicab.

~~11. Keep a complete and accurate trip sheet as prescribed in NAC 706.510 and 706.549 and NRS 706.8844.~~

~~12.~~ 11. Not display or distribute any advertising within or on the driver's or independent contractor's taxicab which has not been authorized by his or her employer or the certificate holder with whom the independent contractor has entered into a lease agreement pursuant to NAC 706.5551 to 706.5569, inclusive.

[Taxicab Auth., Gen. Order No. 3 Rule 501, eff. 4-18-71; A 8-16-78] — (NAC A 10-13-88; R064-02, 7-31-2002; R003-16, 12-21-2016)

**NAC 706.546 Drivers ~~[and independent contractors]~~: Conditions of employment. (NRS 706.8818, 706.88181)**

1. No certificate holder may knowingly allow a driver ~~[or independent contractor]~~ to operate a taxicab under any of the following conditions:

(a) When the driver's license of the taxicab driver ~~[or independent contractor]~~ is not in his or her possession or has been suspended or revoked by the Department of Motor Vehicles, until proof of reinstatement of driving privileges has been furnished to the Administrator;

(b) When a driver's permit has been denied or revoked by the Administrator or is under suspension as ordered by the Administrator;

(c) During the time that a driver ~~[or independent contractor]~~ shows temporary or permanent inability to meet the standards of NRS 706.8842;

(d) When a driver ~~[or independent contractor]~~ is intoxicated or shows signs of having been drinking;

(e) When a driver ~~[or independent contractor]~~ shows obvious effects of having taken drugs;

(f) When a driver ~~[or independent contractor]~~ does not meet the prescribed minimum standards of dress and appearance as set forth by the certificate holder; or

(g) When a driver ~~[or independent contractor]~~ does not possess a valid permit issued by the Administrator which authorizes him or her to be employed by the certificate holder or operate a taxicab, as applicable.

2. In case of unforeseen circumstances, a driver having a valid permit issued by the Authority who has not exceeded the hours of service established by NAC 706.549 may drive a period of duty for another company using the same dispatch facilities.

~~[3. A driver who has driven more than 10 periods of duty for a company within a 30-day period must be carried as a permanent driver of that company.]~~

[Taxicab Auth., Gen. Order No. 3 Rule 201, eff. 4-18-71; A 5-8-74] — (NAC A 10-13-88; R064-02, 7-31-2002; R003-16, 12-21-2016)

**NAC 706.549 Drivers and independent contractors: Hours of service. (NRS 706.8818, 706.88181)**

1. A driver or independent contractor shall not work a period of duty longer than 12 consecutive hours except when under a charter or a trip, the charter or trip having commenced within a reasonable period before the end of the driver's or independent contractor's period of duty.

2. Under no circumstances may a driver or independent contractor work longer than 16 hours within a 24-consecutive hour period.

3. A driver or independent contractor who has completed a period of duty of 8 hours or more must not be knowingly permitted or required to resume driving unless the driver or independent contractor has been off duty for at least 8 consecutive hours.

4. A certificate holder shall not knowingly require or permit any driver or independent contractor to work longer than 12 consecutive hours, except as provided in subsection 1.

~~[5. Each certificate holder shall provide an appropriate, accurate and operable time clock. The time clock must be approved by the Authority before its use, and the certificate holder shall require its drivers to time stamp their trip sheets at the beginning and end of each of their periods of duty.]~~

[Taxicab Auth., Gen. Order No. 3 Rule 204, eff. 4-18-71; A 3-28-76; 8-16-78] — (NAC A 10-13-88; R064-02, 7-31-2002; R003-16, 12-21-2016)

**NAC 706.551 Drivers ~~[and independent contractors]~~: Search of vehicle ~~[after trip]~~; disposition of property found.** (NRS 706.8818, 706.88181) Each driver ~~[and independent contractor]~~ shall conduct a search of the interior of his or her taxicab at reasonable intervals minimally twice per shift ~~[the termination of each trip]~~. If the driver or independent contractor discovers any personal property of a passenger in the taxicab, the driver or independent contractor shall immediately report the property discovered to the driver's employer or the certificate holder with whom the independent contractor has entered into a lease agreement pursuant to NAC 706.5551 to 706.5569, inclusive, and, as soon as practicable, deliver the property to his or her employer or the certificate holder, as applicable. The employer or certificate holder shall maintain the property in his or her possession and dispose of the property in the manner provided by law. (Added to NAC by Taxicab Auth. by R064-02, eff. 7-31-2002; A by R003-16, 12-21-2016)

**NAC 706.552 Drivers ~~[and independent contractors]~~: Prohibited and required acts.** (NRS 706.8818, 706.88181, 706.8849)

1. A taxicab driver ~~[or an independent contractor]~~ shall, in addition to the requirements of NRS 706.8849:

(a) Ensure that the electronic taximeter of his or her taxicab is engaged while the taxicab is on hire.

(b) Not solicit passengers by voice or action.

(c) Not accept, directly or indirectly, a gratuity or any form of compensation from any person for diverting or attempting to divert a prospective customer from any commercial establishment.

(d) Not knowingly operate a taxicab that is unsafe for passenger service.

(e) Report immediately any inoperable or defective taximeters to the certificate holder or the certificate holder's representative.

(f) Not divert or attempt to divert a prospective customer from any commercial establishment.

(g) Except as authorized by the taxicab driver's employer, the certificate holder with whom the independent contractor has entered into a lease agreement pursuant to NAC 706.5551 to 706.5569, inclusive, or the Authority, not permit any person, other than himself or herself, within his or her taxicab unless that person is a passenger who is actually being transported and is paying a fare.

2. A taxicab driver shall, in addition to the requirements of NRS 706.8849:

(a) Excepting an independent contractor, ~~u~~Upon changing employment from one certificate holder to another, present to the Administrator the taxicab driver's permit and a referral slip from his or her new employer for issuance of a permit. Before commencing employment, a taxicab driver must present his or her taxicab driver's permit to his or her employer.

(b) Except as otherwise provided in NAC 706.546, not operate a taxicab within the jurisdiction of the Authority for a company other than the company listed on his or her driver's permit or the parent company thereof.

[Taxicab Auth., Gen. Order No. 3 Rule 505, eff. 4-18-71; A 5-8-74; A and renumbered as Rule 503, 8-16-78] — (NAC A 10-13-88; R064-02, 7-31-2002; R003-16, 12-21-2016)

**NAC 706.555 Drivers ~~[and independent contractors]~~: Use of taxicab for crime.** (NRS 706.8818, 706.88181) A taxicab driver ~~[or independent contractor]~~ must not willfully, knowingly or intentionally use his or her taxicab, or the taxicab driver's employment to facilitate the commission of a crime, or permit the use of his or her taxicab by another, as a means of facilitating the commission of a crime.

[Taxicab Auth., Gen. Order No. 3 Rule 506, eff. 4-18-71; A and renumbered as Rule 504, 8-16-78] — (NAC A 10-13-88; R003-16, 12-21-2016)

**NAC 706.5551 Lease of taxicab to independent contractor: Approval of lease by Administrator required; requirements for independent contractor. (NRS 706.88181)**

~~1.~~ A certificate holder may lease a taxicab to an independent contractor pursuant to NRS 706.88396 and NAC 706.5551 to 706.5569, inclusive, provided that the:

(a) Lease [~~agreement~~] template has been approved by the Administrator pursuant to NAC 706.5555;

(b) Independent contractor:

(1) Holds a driver's permit issued pursuant to NRS 706.8841; and

(2) Has obtained a medical examiner's certificate pursuant to NRS 706.8842; and

(c) Taxicab which is leased under the lease [~~agreement~~] template bears a lease medallion or a digital medallion issued to the certificate holder pursuant to NAC 706.5565.

~~[2. If a lease agreement executed pursuant to NAC 706.5551 to 706.5569, inclusive, terminates before the expiration date included in the lease agreement, the certificate holder shall notify the Authority in writing within 48 hours after the termination.]~~

(Added to NAC by Taxicab Auth. by R003-16, eff. 12-21-2016)

**NAC 706.5557 Requirements for lease agreement; authorized actions if lease agreement violated. (NRS 706.88181)**

1. A lease agreement entered into between a certificate holder and an independent contractor pursuant to NAC 706.5551 to 706.5569, inclusive, must:

(a) Be in writing and in a form approved by the Authority.

(b) Be signed by each party, or his or her representative, to the agreement.

(c) Identify the use to be made of the taxicab by the independent contractor and the consideration to be received by the certificate holder. The use to be made of a taxicab must conform to the authority granted by the certificate to operate the taxicab.

(d) Include language that the certificate holder and the independent contractor indemnify, release and hold harmless governmental agencies, including, without limitation, the Authority, from all claims arising from the lease agreement.

(e) Identify the taxicab to be leased under the lease agreement.

(f) Specifically state that the:

(1) Independent contractor is subject to all laws and regulations relating to the operation of a taxicab which have been established by the Authority and other regulatory agencies and that a violation of those laws and regulations will breach the lease agreement.

(2) Certificate holder is responsible for providing insurance for the taxicab which meets the requirements of NRS 706.8828.

(3) Lease agreement does not release the certificate holder from any of his or her duties or responsibilities set forth in this chapter and chapter 706 of NRS.

(4) Independent contractor:

(I) Shall comply with the requirements of subsections 1 to 4, inclusive, of NAC 706.549 concerning hours of service;

(II) Shall return the taxicab to the certificate holder not less than one time per [~~day~~] week to enable the certificate holder to comply with the requirements of NRS 706.8837 and 706.8838;

(III) Shall not transfer, assign, sublease or otherwise enter into an agreement for another person to operate the taxicab; and

(IV) Shall remit to the certificate holder all applicable taxes and fees required pursuant to NRS 706.8826 and NAC 706.5563 collected by the independent contractor from each passenger.

(5) Taxicab provided by the certificate holder pursuant to the lease agreement:

(I) Will be painted with the name and unit number of the certificate holder; and

(II) Is in good mechanical condition that will meet the requirements for operating taxicabs

in this State and the county or other political subdivision in which the taxicab will be operated.

(g) Contain any other provision which the Authority deems necessary to protect the health and safety of the public.

2. A lease agreement entered into between a certificate holder and an independent contractor pursuant to NAC 706.5551 to 706.5569, inclusive, may contain a requirement for a security deposit that meets the requirements of NAC 706.5559.

3. If the Authority has reason to believe that a lease provision required by this section is being violated, the Authority may, upon at least 5 days' notice to the certificate holder or independent contractor, as applicable, and after a hearing unless waived by the certificate holder or independent contractor, as applicable:

(a) Order the certificate holder or independent contractor, as applicable, to cease and desist from any action taken in violation of the lease agreement;

(b) Impose an administrative fine as provided in subsection 2 of NRS 706.885; or

(c) Revoke or suspend the approval or preapproval granted pursuant to NAC 706.5555 for any lease agreements entered into by the certificate holder or independent contractor, as applicable.

(Added to NAC by Taxicab Auth. by R003-16, eff. 12-21-2016)

**NAC 706.5559 Certificate holder may require security deposit from independent contractor; duties of certificate holder. (NRS 706.88181)**

1. A certificate holder may, as a condition of leasing a taxicab to an independent contractor, require the driver to deposit money with the certificate holder in an amount sufficient to secure the return of the taxicab in good condition.

~~2. If a certificate holder collects a security deposit pursuant to subsection 1, the certificate holder shall ensure that the security deposit is maintained in an account separate from the account in which the operating capital of the certificate holder is maintained.~~

~~32. Upon the termination or expiration of the lease agreement, the certificate holder shall reimburse the independent contractor the amount of the security deposit and any interest accrued by the security deposit, minus the costs of repairs made to the taxicab pursuant to subsection 43 if any, or monies owed to the certificate holder if any. If the cost of the repairs exceeds the amount of the security deposit, the certificate holder may retain any interest accrued on the security deposit in an amount equal to the difference between the cost of the repairs and the amount of the security deposit.~~

~~43. A certificate holder who, at the termination or expiration of the lease agreement, retains any amount from the security deposit authorized by this section must, within 30 days after the completion of any repairs made to the taxicab, provide the independent contractor with an itemized list of any repairs made to the taxicab and copies of receipts for such repairs in an amount equal to the amount that was retained.~~

(Added to NAC by Taxicab Auth. by R003-16, eff. 12-21-2016)

**NAC 706.5563 Independent contractor: ~~Trip sheets; trip information;~~ -collection and remittance of taxes and fees. (NRS 706.88181)** An independent contractor who leases a taxicab pursuant to NAC 706.5551 to 706.5569, inclusive, shall:

1. Submit ~~a daily trip sheet~~ trip information as required by NRS 706.8844 to the certificate holder not less than once every 24 hours after the date on which the independent contractor begins operating the taxicab.

2. Collect all applicable taxes and all applicable fees required pursuant to NRS 706.8826 from each passenger. All money collected pursuant to this subsection must be remitted to the certificate holder pursuant to the terms of the lease agreement.

(Added to NAC by Taxicab Auth. by R003-16, eff. 12-21-2016)

**NAC 706.5565 Lease medallions. (NRS 706.88181)**

1. A certificate holder may not lease a taxicab to an independent contractor pursuant to NAC 706.5551 to 706.5569, inclusive, unless a lease medallion obtained from the Authority is affixed to the taxicab or is digitally stored in the taxicab.

2. Except as otherwise provided in this section, the Authority will issue a lease medallion to a certificate holder upon request.

3. A certificate holder may not:

~~(a) Obtain a number of lease medallions issued pursuant to this section that exceeds one half of the number of medallions otherwise issued to the certificate holder by the Authority;~~

~~(b)(a)~~ Permit the combined operation by drivers and independent contractors of more taxicabs than the number of taxicabs allocated to the certificate holder by the Authority pursuant to NRS 706.8824; or

~~(c)(b)~~ Sell, transfer or mortgage a lease medallion issued pursuant to this section.

4. A lease medallion obtained pursuant to this section must be affixed to a taxicab or be digitally available in a taxicab being leased by an independent contractor in such a manner and in such a place on the taxicab as directed by the Authority.

5. If a lease medallion is lost, stolen or damaged, the certificate holder to whom the lease medallion was issued:

(a) Shall notify the Authority within 3 business days; and

(b) May request that the Authority provide the certificate holder with a replacement lease medallion. A replacement lease medallion will only be available from the Authority during the regular business hours of the Authority.

(Added to NAC by Taxicab Auth. by R003-16, eff. 12-21-2016)

**UNIFORM SYSTEM OF ACCOUNTS FOR TAXICAB COMPANIES**

**General Provisions**

~~— NAC 706.558 Definitions. As used in NAC 706.558 to 706.855, inclusive, unless the context otherwise requires, the words and terms defined in NAC 706.561 to 706.648, inclusive, have the meanings ascribed to them in those sections.~~

~~— (Supplied in codification)~~

~~— NAC 706.561 "Accounts" defined. (NRS 706.8818, 706.8829) "Accounts" means the accounts prescribed in this system of accounts.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 1, eff. 12-24-70]~~

~~— NAC 706.564 "Actually issued" defined. (NRS 706.8818, 706.8829) "Actually issued," as applied to securities issued or assumed by the company, means those sold to bona fide purchasers for a valuable consideration, those issued as dividends on stock and those issued in accordance with contractual requirements direct to trustees of sinking funds.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 2, eff. 12-24-70]~~

~~— NAC 706.567 "Actually outstanding" defined. (NRS 706.8818, 706.8829) "Actually outstanding," as applied to securities issued or assumed by the company, means those which have been actually issued and are neither retired nor held by or for the company. Securities held by trustees must be considered as actually outstanding.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 3, eff. 12-24-70]~~

~~— **NAC 706.570 “Amortization” defined.** (NRS 706.8818, 706.8829) — “Amortization” means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which the benefit is anticipated to be realized.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 4, eff. 12-24-70]~~

~~— **NAC 706.573 “Associated companies” defined.** (NRS 706.8818, 706.8829)~~

~~— 1. “Associated companies” means companies or persons that directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with the accounting company.~~

~~— 2. For the purposes of this section, “control,” “controlling,” “controlled by” and “under common control with” means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether that power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether that power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 5, eff. 12-24-70]~~

~~— **NAC 706.576 “Book cost” defined.** (NRS 706.8818, 706.8829) — “Book cost” means the amount at which property is recorded in accounts without deduction of related provisions for accrued depreciation, amortization, or for other purposes.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 6, eff. 12-24-70]~~

~~— **NAC 706.579 “Company” defined.** (NRS 706.8818, 706.8829)~~

~~— 1. “Company” means any sole proprietorship, firm, copartnership, corporation, association, or joint stock association.~~

~~— 2. The term includes any trustee, receiver, assignee or personal representative operating a taxicab service under the jurisdiction of the Authority.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 8, eff. 12-24-70]~~

~~— **NAC 706.582 “Contingent assets” defined.** (NRS 706.8818, 706.8829) — “Contingent assets” means a possible source of value to the company dependent upon the fulfillment of conditions regarded as uncertain.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 9, eff. 12-24-70]~~

~~— **NAC 706.585 “Contingent liabilities” defined.** (NRS 706.8818, 706.8829) — “Contingent liabilities” means items which may, under certain conditions, become obligations of the company but which are neither direct nor assumed liabilities at the date of the balance sheet.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 10, eff. 12-24-70]~~

~~— **NAC 706.588 “Cost” defined.** (NRS 706.8818, 706.8829) — “Cost” means the amount of money actually paid for property or services, or the value of any consideration other than cash, determined on a cash basis.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 11, eff. 12-24-70]~~

~~NAC 706.591 "Cost of disposition" defined. (NRS 706.8818, 706.8829) "Cost of disposition" means the cost of demolishing, dismantling, tearing down or otherwise removing company property, including the cost of transportation and incidental handling.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 12, eff. 12-24-70]~~

~~NAC 706.594 "Current assets" defined. (NRS 706.8818, 706.8829) "Current assets" means:~~

- ~~1. Cash;~~
- ~~2. Those assets which are readily convertible into cash or are held for current use in operations;~~
- ~~3. Current claims against others, payment of which is reasonably assured; and~~
- ~~4. Amounts accruing to the company which are subject to current settlement, except such items for which accounts other than those designated as current assets are provided.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. part Current Assets, eff. 12-24-70; A 11-16-79]~~

~~NAC 706.597 "Date of disposal" defined. (NRS 706.8818, 706.8829) "Date of disposal," as applied to property, means the date when property is disposed of.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 13, eff. 12-24-70]~~

~~NAC 706.600 "Debt expense" defined. (NRS 706.8818, 706.8829) "Debt expense" means all expenses in connection with the issuance and initial sale of evidence of debt, such as fees for drafting mortgages and trust deeds, fees and taxes for issuing or recording evidences of debt, cost of engraving and printing bonds and certificates of indebtedness, fees paid trustees, specific costs of obtaining governmental authority, fees for legal service, fees and commissions paid underwriters, brokers, and salesmen for marketing evidences of debt, fees and expenses of listing on exchanges, and other similar costs.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 14, eff. 12-24-70]~~

~~NAC 706.603 "Depreciation" defined. (NRS 706.8818, 706.8829) "Depreciation," as applied to operating property, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of property in the course of service from the causes which are known to be in current operation and against which the company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and the requirements of public authorities.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 15, eff. 12-24-70; A 11-16-79]~~

~~NAC 706.606 "Discount" defined. (NRS 706.8818, 706.8829) "Discount," as applied to the securities issued or assumed by the company, means the excess of the par (the stated value of no-par stocks) or the face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 16, eff. 12-24-70]~~

~~NAC 706.609 "Functional division" defined. (NRS 706.8818, 706.8829) "Functional division" means the division of overall activities engaged in by an operating company into identifiable and separable supporting activities, such as dispatching activities, shop and garage activities, cab operating activities, general and administrative activities and other activities.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 17, eff. 12-24-70]~~

~~— NAC 706.612 “Investment advances” defined. (NRS 706.8818, 706.8829) — “Investment advances” means advances, represented by notes or bank account only, with respect to which it is mutually agreed or intended between the creditor and debtor that the advances may be settled by the issuance of securities or not be subject to current settlement.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 18, eff. 12-24-70]~~

~~— NAC 706.615 “Net book cost” defined. (NRS 706.8818, 706.8829) — “Net book cost,” when applied to property, means the book cost less related depreciation or amortization reserves.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 19, eff. 12-24-70; A 11-16-79]~~

~~— NAC 706.618 “Nominally issued” defined. (NRS 706.8818, 706.8829) — “Nominally issued,” as applied to securities issued or assumed by the company, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the company, but which have not been sold, or issued direct to trustees of sinking funds in accordance with contractual requirements.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 20, eff. 12-24-70]~~

~~— NAC 706.621 “Nominally outstanding” defined. (NRS 706.8818, 706.8829) — “Nominally outstanding,” as applied to securities issued or assumed by the company, means those which, after being actually issued, have been reacquired by or for the company under circumstances which require them to be considered as held alive and not retired. Securities held by trustees must be considered as actually outstanding.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 21, eff. 12-24-70]~~

~~— NAC 706.624 “Original cost” defined. (NRS 706.8818, 706.8829) — “Original cost,” as applied to company property, means the cost of property at the time of acquisition.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 22, eff. 12-24-70; A 11-16-79]~~

~~— NAC 706.627 “Outside labor” defined. (NRS 706.8818, 706.8829) — “Outside labor” means labor services performed for the company by any person who is not an employee, partner or owner of the company.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 23, eff. 12-24-70]~~

~~— NAC 706.630 “Premium” defined. (NRS 706.8818, 706.8829) — “Premium,” as applied to the securities issued or assumed by the company, means the excess of the cash value of the consideration received from their sale over the sum of their par (the stated value of no-par stocks) or face value and interest or dividends accrued at the date of sale.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 25, eff. 12-24-70]~~

~~— NAC 706.633 “Property disposed” and “property retired” defined. (NRS 706.8818, 706.8829) — “Property disposed” or “property retired,” as to company property, means property which has been removed, sold, abandoned, destroyed or which for any cause has been withdrawn from service.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Definitions § 26, eff. 12-24-70]~~

~~NAC 706.636 "Replacement asset" and "replacement property" defined. (NRS 706.8818, 706.8829) "Replacement asset" or "replacement property" means an asset or property which will perform substantially the same functions or serve a purpose similar in nature to the asset or property disposed of.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 27, eff. 12-24-70]~~

~~NAC 706.639 "Salvage value" defined. (NRS 706.8818, 706.8829) "Salvage value" means:~~

- ~~1. The amount received for property retired or disposed of, less the cost of disposition.~~
- ~~2. An arbitrary value set up for accounting purposes on resalable, usable or depreciable property.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 28, eff. 12-24-70; A-11-16-79]~~

~~NAC 706.642 "Service life" defined. (NRS 706.8818, 706.8829) "Service life" means the period of time between the date when property is placed in service and the date of its retirement from service.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 29, eff. 12-24-70]~~

~~NAC 706.645 "Service value" defined. (NRS 706.8818, 706.8829) "Service value" means the difference between the book cost and the salvage value of property owned by the company.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 30, eff. 12-24-70]~~

~~NAC 706.648 "Straight line method" defined. (NRS 706.8818, 706.8829) "Straight line method," as applied to depreciation accounting, means the plan under which the service value of property is charged to depreciation expense and credited to depreciation reserves through equal periodic charges as nearly as may be during its service life.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Definitions § 31, eff. 12-24-70]~~

~~NAC 706.651 Records required. (NRS 706.8818, 706.8829)~~

~~1. Each company must keep its books of account and all other books, records and memoranda which support the entries in its books of account and be able to furnish readily full information as to any item included in any account. Each entry must be supported by such detailed information as will permit ready identification, analysis and verification of all relevant facts.~~

~~2. The books and records must include not only accounting records in a limited technical sense, but all other records, such as trip sheets, minute books, stock books, reports, correspondence, memoranda and other records which may be useful in developing the history of or facts regarding any transaction.~~

~~3. Trip sheets, invoices, cancelled checks, ledgers, inventory records, minute books, reports, correspondence, memoranda and other documents, not currently in use, must be stored in such orderly and systematic manner as will permit ready review or reference to any particular dated trip sheet or other record for at least 3 years.~~

~~4. In addition to prescribed accounts, clearing accounts, temporary, or experimental accounts and subdivisions of any accounts, may be kept, provided the integrity of the prescribed accounts is not impaired.~~

~~5. All amounts included in the accounts prescribed for operating revenue deductions must be just and reasonable and any payments or accruals by the company in excess of just and reasonable charges must be included in the account for miscellaneous other expenses described in subsection 4 of NAC 706.852.~~

~~— 6. The Authority may at any time call for additional detailed information from the company to be obtained from the books and records required to be maintained by the company under NAC 706.558 to 706.855, inclusive, when in the judgment of the Authority such additional information is necessary for regulatory purposes.~~

~~— 7. The arrangement or sequence of the accounts prescribed is not controlling for the arrangement or sequence in report forms which may be prescribed by the Authority.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 1, eff. 12-24-70; A 11-16-79]~~

~~— **NAC 706.654 — Accounting method and period.** (NRS 706.8818, 706.8829)~~

~~— 1. Each entry in the uniform system of accounts for taxicab operations must be made by the "double entry" method of bookkeeping and each account must be maintained on an "accrual basis." If bills covering such transactions have not been received or rendered, the amounts must be estimated and accruals based on these estimates or orders must be recorded. Appropriate adjustments must be made when phone bills, utility bills or other bills are received.~~

~~— 2. Each company shall keep its books on a monthly basis so that for each month all applicable transactions are entered in the books of the company.~~

~~— 3. Each company shall close its books for regulatory purposes at the end of each calendar year.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 2, eff. 12-24-70; A 11-16-79]~~

~~— **NAC 706.657 — Accounting — method: — Interpretation.** (NRS 706.8818, 706.8829) — To maintain uniformity of accounting, companies shall submit questions of doubtful interpretation to the Authority for consideration and decision.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 3, eff. 12-24-70]~~

~~— **NAC 706.660 — Item lists.** (NRS 706.8818, 706.8829) — Lists of "items" appearing in the texts of the accounts or in NAC 706.558 to 706.855, inclusive, are for the purpose of more clearly indicating the application of the prescribed accounting. The lists are intended to be representative, but not exhaustive.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 4, eff. 12-24-70]~~

~~— **NAC 706.663 — Functional divisions of accounts.** (NRS 706.8818, 706.8829) — Functional divisions of accounts have been set up in NAC 706.558 to 706.855, inclusive, and all such accounts must be used if applicable to the company's operations.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 5, eff. 12-24-70]~~

~~— **NAC 706.666 — Inventory requirements.** (NRS 706.8818, 706.8829)~~

~~— 1. Physical inventories must be taken on the last day of each calendar year, or in lieu thereof, during the last week of the calendar year, of all materials and supplies which affect the operational, repair or maintenance activities of the company, such as fuel, oil, tires, batteries, radio tubes, shop parts and small tools. An adjustment to the proper expense account must be made for the difference between the inventories taken at the end of the calendar year and the inventories recorded for the beginning of the calendar year. If any bills have not been received or recorded for items considered in the year-end inventory, proper accrual entries must be made at a realistic estimated cost value. The adjustments must reflect proper expenses for the ending of the current year.~~

~~2. Inventories of all materials and supplies must be segregated in accordance with the functional divisions so that expenses may be allocated properly.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 6, eff. 12-24-70; A 11-16-79]~~

~~**NAC 706.669 Fixed assets.** (NRS 706.8818, 706.8829) The accounts must include the original cost of all property which:~~

~~1. Is owned by the company and devoted to the company's taxicab operations;~~

~~2. Has an estimated service life of more than 1 year; and~~

~~3. Had an original cost of over \$100.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 7, eff. 12-24-70; A 11-16-79]~~

~~**NAC 706.672 Depreciable assets.** (NRS 706.8818, 706.8829)~~

~~1. To insure that all records for preparing financial reports forwarded to the Taxicab Authority are maintained on a comparable basis, the requirements regarding depreciation for reporting and regulatory purposes are shown in the following table:~~

~~(a) Method: The straight line method is the only allowable method of computing annual depreciation charges to operations.~~

~~(b) Service Lives and Salvage Values:~~

~~(1) Operating Depreciable Assets:~~

Category	Service Life	Salvage Value
Taxicabs	48 months	none
Air conditioners (if separate)	48 months	none
Fuel conversion kits	48 months	none
Taximeters, new	60 months	none
Taximeters, used	36 months	none

~~(2) Dispatching Depreciable Assets:~~

Category	Service Life	Salvage Value
New: Radios	60 months	none
Telephonic equipment	60 months	none
Transmitters	60 months	none

Category	Service Life	Salvage Value
New: Radio and telephonic test equipment	60 months	none
Used: Radios	36 months	none
Telephonic equipment	36 months	none
Transmitters	36 months	none
Radio and telephonic test equipment	36 months	none

~~(3) Shop and Garage Depreciable Assets:~~

Category	Service Life	Salvage Value
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Automotive equipment—new	48 months	none
Automotive equipment—used	36 months	none
Shop equipment—new	84 months	none
Shop equipment—used	36 months	none
Fuel conversion plant—new	84 months	none
Fuel conversion plant—used	36 months	none
Body shop equipment—new	84 months	none
Body shop equipment—used	36 months	none

— (4) General and Administrative Depreciable Assets:

Category	Service Life	Salvage Value
Office equipment—new	84 months	none
Office equipment—used	36 months	none
Furniture and fixtures—new	120 months	none
Furniture and fixtures—used	60 months	none
Office and buildings—original	360 months	none
Office and buildings—additions	360 months	none
Office and buildings—air conditioning	84 months	none
Leasehold improvements	Length of lease— unless life of asset warrants a shorter amortization period	none

— 2. The requirements for depreciable assets as shown in the table do not preclude the company from using longer or shorter service lives, higher or lower salvage values, or another method of calculating depreciation for any purposes other than recording amounts and reporting under the uniform system of accounts.

— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 8, eff. 12-24-70; A-11-16-79] — (NAC A-10-13-88)

— **NAC 706.675 — Gain or loss on dispositions.** (NRS 706.8818, 706.8829)

— 1. Account 596, Gain or Loss on Disposal of All Automotive Equipment, must include all gains or losses as appropriate on the disposition of taxicabs of the company devoted to its taxicab operations.

— 2. This account must be maintained with sufficient detail and description, supported by appropriate records, of each item included so as to permit ready identification, analysis and verification of all facts relative to each asset disposed of.

— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 9, eff. 12-24-70; A-11-16-79] — (NAC A-10-13-88)

— **NAC 706.678 — Payroll and payroll costs.** (NRS 706.8818, 706.8829)

— 1. Salaries, wages, or other compensation, including reasonable salaries paid to officers and proprietors, and payroll costs applicable to such compensation, must be maintained on a functional division basis and charged as applicable to the payroll and payroll cost accounts set up under the functional divisions in this uniform system of accounts.

— 2. — When an employee, including the officer or proprietor, who normally performs services in one functional division, performs services during the employee's working period in other functional divisions, his or her compensation and payroll costs for that period must be allocated on a time basis and charged to the applicable and appropriate division accounts. Subsections 1 to 5, inclusive, of NAC 706.822 describe the method applicable to payroll and payroll costs of shop and garage employees for maintenance and repairs only.

— 3. — Salaries, wages or other compensation, including reasonable salaries paid to officers and proprietors and payroll costs charged to operating revenue deductions must be supported by a monthly "Payroll and Payroll Cost Distribution Summary" detailing all particulars including FICA, FUTA, NUC and SHS costs charged to each functional account.

— [Taxicab Auth., Uniform System of Accounts Reg. Gen. Instructions § 10, eff. 12-24-70; A-11-16-79] — (NAC A-10-13-88)

#### Accounts

— NAC 706.681 — **Current assets: Items not to be included.** (NRS 706.8818, 706.8829) — Any item, the amount or collectibility of which is not reasonably assured, must not be included in the group of accounts designated as current assets, unless an adequate provision for possible loss has been made.

— [Taxicab Auth., Uniform System of Accounts Reg. part Current Assets, eff. 12-24-70; A-11-16-79]

— NAC 706.684 — **Current assets: Account for cash on hand.** (NRS 706.8818, 706.8829) — The account for cash on hand includes all undeposited money, in cash or checks, as of the close of business at the year's end. Proper credit must be made to the accounts for which this money was received, such as taxicab fares, accounts receivable trade, advertising revenue, and payments on loans or accounts other than trade.

— [Taxicab Auth., Uniform System of Accounts Reg. §§ 101 & 102, eff. 12-24-70; A and renumbered as § 102, 11-16-79]

— NAC 706.687 — **Current assets: Account for cash in banks.** (NRS 706.8818, 706.8829) — The account for cash in banks includes all money on deposit in a banking institution to the credit of the company. Special cash deposits for payment of interest, dividends, payroll taxes or other special purposes must be included in this account in separate subdivisions which specify the purpose for which each special deposit is made.

— [Taxicab Auth., Uniform System of Accounts Reg. § 103, eff. 12-24-70; A-11-16-79]

— NAC 706.690 — **Current assets: Account for petty cash.** (NRS 706.8818, 706.8829)

— 1. — The account for petty cash includes all money used to facilitate disbursements for small expenditures and to avoid the drawing of many small checks. It also includes any money used for check cashing accommodations. Responsibility for this account must be assigned to a designated officer or employee or to other designated persons. Proper entries must be kept for complete identification and verification.

— 2. — This account must not include any advances or loans to stockholders, directors, officers, partners, employees or agents. Such advances or loans are to be included in the accounts described in NAC 706.696.

~~— [Taxicab Auth., Uniform System of Accounts Reg. §§ 101 & 102, eff. 12-24-70; A and renumbered as § 101, 11-16-79]~~

~~— **NAC 706.693 Current assets: Account for accounts receivable-trade.** (NRS 706.8818, 706.8829)~~

~~— 1. The account for accounts receivable-trade includes any amounts that may be due the company arising from or attributable to the company's taxicab operations, for which payment has not been received.~~

~~— 2. Records must be maintained, showing the balances due from each person or company. The sum of these individual balances must be in agreement with the total of this account.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 120, eff. 12-24-70; A 11-16-79]~~

~~— **NAC 706.696 Current assets: Accounts for employees' and officers' accounts receivable.** (NRS 706.8818, 706.8829)~~

~~— 1. The account for accounts receivable—employees includes any amounts that may be due the company from its employees, exclusive of officers, for which payment has not been received.~~

~~— 2. The account for accounts receivable—officers includes any amounts that may be due the company from its officers, proprietors or partners, for which payment has not been received.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. §§ 123 & 124, eff. 12-24-70; A 11-16-79]~~

~~— **NAC 706.699 Current assets: Account for notes receivable.** (NRS 706.8818, 706.8829)~~

~~— 1. The account for notes receivable includes the book cost, not includable elsewhere, of all collectible obligations in the form of notes, drafts and similar evidences of money due the company.~~

~~— 2. Complete information must be maintained in this account for each note, including the maker of the note, payor, payee, date of issuance, date of maturity, interest rate and penalties. This information must clearly indicate the amounts due from each person or company.~~

~~— 3. The face amount of notes receivable discounted, sold or transferred without releasing the company as endorser must be credited to a separate subdivision of this account and appropriate disclosure must be made in financial statements of any contingent liability arising from those transactions.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 140, eff. 12-24-70; A 11-16-79]~~

~~— **NAC 706.702 Current assets: Account for other accounts receivable.** (NRS 706.8818, 706.8829)~~

~~The account for other accounts receivable includes any amounts that may be due the company that are not attributable to the company's taxicab operations, for which payment has not been received. This account must clearly indicate how much is due from each company or person.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 122, eff. 12-24-70; A 11-16-79]~~

~~— **NAC 706.705 Current assets: Account for bad debts.** (NRS 706.8818, 706.8829)~~

~~Provision for any actual or probable losses under the accounts described in NAC 706.693 to 706.702, inclusive, must be credited to the account for bad debts with a corresponding charge to the account for bad debts described in subsection 5 of NAC 706.831 or the account for miscellaneous other expenses described in subsection 4 of NAC 706.852.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 121, eff. 12-24-70; A 11-16-79]~~

~~— **NAC 706.708 Current assets: Account for inventory supplies.** (NRS 706.8818, 706.8829)~~

—1. The account for inventory supplies includes the inventories of all gasoline and other fuel in storage tanks at the end of the calendar year, using the lower of cost or market method to compute value.

—2. This account must also include the inventories at the end of the calendar year of all oil on hand as well as tires, batteries, radio parts, shop parts and small tools, computing value at the lower of cost or market.

—3. Appropriately entitled subaccounts must be maintained for materials and supplies related to each of the functional divisions maintained by the company, for example, operating, dispatching, shop and garage and general.

—4. The differences between the opening inventories at the beginning of the calendar year and the year-end inventories must be recorded as adjustments to the following accounts for operating expense described in subsection 6 of NAC 706.816:

—(a) Account for fuel.

—(b) Account for oil.

—(c) Account for tires.

—(d) Account for repairs and maintenance.

—[Taxicab Auth., Uniform System of Accounts Reg. § 175, eff. 12-24-70; A 11-16-79]

—**NAC 706.711 Current assets: Account for prepaid expenses. (NRS 706.8818, 706.8829)**

—1. The account for prepaid expenses includes amounts representing prepayments, for example, insurance, rents, taxes and other items, and must be maintained and supported in such manner as to disclose the amount of each class of prepayments. Subaccounts may be maintained for this purpose.

—2. Where prepayments are made, this account must be charged with the full amount of prepayment and subsequently credited with each portion that will ratably distribute the prepayment to expense over the benefited period. A portion ratably credited to prepaid expense must be charged to the appropriate functional accounts for operating expense.

—[Taxicab Auth., Uniform System of Accounts Reg. § 190, eff. 12-24-70; A 11-16-79]

—**NAC 706.714 Current assets: Account for refundable deposits. (NRS 706.8818, 706.8829)**

The account for refundable deposits includes all refundable deposits with federal, state, county or municipal authorities as well as fiscal agents or others for the fulfillment of obligations.

—[Taxicab Auth., Uniform System of Accounts Reg. § 191, eff. 12-24-70]

—**NAC 706.717 Current assets: Account for miscellaneous current assets. (NRS 706.8818, 706.8829)**

The account for miscellaneous current assets includes the book cost of all other current assets not provided for elsewhere, appropriately described and supported so as to show the nature of each asset included in the account.

—[Taxicab Auth., Uniform System of Accounts Reg. § 192, eff. 12-24-70; A 11-16-79]

—**NAC 706.720 Accounts for fixed assets. (NRS 706.8818, 706.8829)**

—1. Accounts for fixed assets include the original cost of property owned by the company which is devoted to the company's taxicab operations, having an estimated service life of more than 1 year and a cost of \$100 or more.

—2. The cost of additions to and improvements of property leased from others, which are also includable in these accounts, must be recorded in subdivisions separate and distinct from those relating to owned property. Such additions or improvements must be included in the account for leasehold improvements described in NAC 706.729.

—3.— When the consideration given for property is other than cash, the value of the consideration must be determined on a cash basis. In the entry recording such a transaction, the actual consideration must be properly described to make it easily identifiable. The company must be prepared to furnish the Authority with details regarding the method used by the company to determine the cash value.

—4.— When property is purchased under a plan involving deferred payments, no charge may be made to the asset accounts for interest, insurance or other expenditures occasioned solely by that form of payment.

—5.— Upon a disposition or abandonment of any of these assets, the applicable asset account must be credited in the amount at which the asset was recorded and the amount must be debited as appropriate to the account for gain or loss on disposal of automotive equipment described in subsection 14 of NAC 706.816, or the account for gain on sale of assets, except automotive equipment described in subsection 4 of NAC 706.849.

—[Taxicab Auth., Uniform System of Accounts Reg. § 200, eff. 12-24-70; A 11-16-79]

— **NAC 706.723 — Fixed assets: Land account. (NRS 706.8818, 706.8829)**

—1.— The land account includes the cost of all land devoted to the company's taxicab operations. In addition to the original price of the land, this account must include all costs incidental to the purchase when acquired, if paid by the purchaser, such as agent's commissions, escrow fees, title fees, liens satisfied to clear title and prorated tax expense.

—2.— Where special assessments for public improvements provide for deferred payments, the full amount of the assessments must be charged to the appropriate land account and the unpaid balance must be carried in an appropriate liability account. Interest on unpaid balances must be charged to the interest account. If any part of the cost of public improvement is included in the general tax levy, that amount must be charged to the appropriate tax account and not to this account.

—[Taxicab Auth., Uniform System of Accounts Reg. § 201, eff. 12-24-70; A 11-16-79]

— **NAC 706.726 — Fixed assets: Buildings account. (NRS 706.8818, 706.8829)** — The buildings account includes the cost of all buildings devoted to the company's taxicab operations. The cost of buildings includes the cost of fixtures attached to and forming a permanent part of the building and which cannot be removed without cutting into the wall, ceilings or floors, or without in some way impairing the buildings, such as plumbing pipes and fixtures, heating and air conditioning apparatus, electric wiring and fixtures, elevators, cranes and hoists and the machinery for operating them.

—[Taxicab Auth., Uniform System of Accounts Reg. § 205, eff. 12-24-70; A 11-16-79]

— **NAC 706.729 — Fixed — assets: — Account — for — leasehold — improvements. (NRS 706.8818, 706.8829)** — The account for leasehold improvements includes the cost of all additions to and improvements of property leased from others. All entries must be made with sufficient detail to permit ready identification.

—[Taxicab Auth., Uniform System of Accounts Reg. § 231, eff. 12-24-70; A 11-16-79]

— **NAC 706.732 — Fixed — assets: — Account — for — shop — and — garage — equipment. (NRS 706.8818, 706.8829)** — The account for shop and garage equipment includes the cost of all hoists, electric motors, lathes, drill presses, air compressor equipment, tire changing equipment, wheel alignment equipment, welding sets, work benches and expensive special purpose tools which cost over \$100. This account must not include any hand or other portable tools which:

- 1.— Are likely to be lost or stolen;
- 2.— Have a value of \$100 or less; or

— 3. Have a short life or period of use.

→ Such items must be charged as appropriate to the account for repairs and maintenance described in paragraph (d) of subsection 6 of NAC 706.816 or the account for repairs and maintenance of shop and garage equipment described in subsection 11 of NAC 706.822.

— [Taxicab Auth., Uniform System of Accounts Reg. § 209, eff. 12-24-70; A 11-16-79]

— **NAC 706.735 — Fixed assets: Account for furniture and office equipment.** (NRS 706.8818, 706.8829) The account for furniture and office equipment includes the cost of all office furniture, business machines and equipment not permanently attached to the building, which are used in the operation of a taxicab company.

— [Taxicab Auth., Uniform System of Accounts Reg. § 207, eff. 12-24-70; A 11-16-79]

— **NAC 706.738 — Fixed assets: Taxicab account.** (NRS 706.8818, 706.8829) The taxicab account includes the cost of all taxicabs devoted to the company's operations, including the cost of painting and the first set of accessory equipment necessary to fit the taxicab for service, except that air conditioners, taximeters, fuel conversion kits, if applicable, and radio and telephonic equipment are included in the accounts described in NAC 706.744, 706.747, 706.750 and 706.756, respectively, and are not to be included in this account as part of the cost of taxicabs.

— [Taxicab Auth., Uniform System of Accounts Reg. § 211, eff. 12-24-70; A 11-16-79]

— **NAC 706.741 — Fixed assets: Account for other automotive equipment.** (NRS 706.8818, 706.8829) The account for other automotive equipment includes the cost of all motor vehicles, other than taxicabs, which are used in connection with the operations of a taxicab company.

— [Taxicab Auth., Uniform System of Accounts Reg. § 213, eff. 12-24-70; A 11-16-79]

— **NAC 706.744 — Fixed assets: Account for air conditioners.** (NRS 706.8818, 706.8829) The account for air conditioners includes the cost of any air conditioner that is added to a taxicab, and is not part of the original cost of the taxicab as included in the taxicab account described in NAC 706.738. The cost of such an air conditioner also includes the cost of its original installation in the taxicab, and the cost of its necessary accessories.

— [Taxicab Auth., Uniform System of Accounts Reg. § 214, eff. 11-16-79]

— **NAC 706.747 — Fixed assets: Taximeter account.** (NRS 706.8818, 706.8829) The taximeter account includes the cost of each taximeter owned by the company and devoted to the company's taxicab operations, including the cost of its original installation on a taxicab and its accessories. This account does not include replacement parts, repairs or extra gears. Those items must be charged directly to the account for repairs and maintenance described in paragraph (d) of subsection 6 of NAC 706.816.

— [Taxicab Auth., Uniform System of Accounts Reg. § 215, eff. 12-24-70; A 11-16-79]

— **NAC 706.750 — Fixed assets: Account for fuel conversion kits.** (NRS 706.8818, 706.8829) The account for fuel conversion kits includes the cost of each fuel conversion kit including the cost of its original installation on a taxicab and any necessary accessories. This account must be used by any taxicab company having a fuel conversion plant for the purpose of converting natural gas to liquid gas for use in the operation of any of its taxicabs.

— [Taxicab Auth., Uniform System of Accounts Reg. § 216, eff. 11-16-79]

~~— NAC 706.753 Fixed assets: Account for fuel conversion plants. (NRS 706.8818, 706.8829) The account for fuel conversion plants includes the cost of setting up a fuel conversion plant in order to convert natural gas to a liquid state for use as fuel in the operation of taxicabs. Included as part of this cost are the costs of:~~

- ~~— 1. Installing any required cement slabs;~~
- ~~— 2. All required plumbing and electrical work;~~
- ~~— 3. All piping gas lines compressors, including freight, and pumping stations; and~~
- ~~— 4. The labor cost of all such installations.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 225, eff. 11-16-79]~~

~~— NAC 706.756 Fixed assets: Account for radio and telephonic equipment. (NRS 706.8818, 706.8829) The account for radio and telephonic equipment includes the cost of all radio and telephonic equipment owned by the company and devoted to the company's taxicab operations, including the cost of original installation and any necessary accessories. The cost of any repairs and replacement of any parts must not be included in this account but must be recorded as an expense in the account for repairs and maintenance of dispatch equipment described in subsection 9 of NAC 706.819.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 217, eff. 12-24-70; A 11-16-79]~~

~~— NAC 706.759 Account for other fixed assets. (NRS 706.8818, 706.8829) The account for other fixed assets includes the cost of all tangible property and equipment devoted to the company's taxicab operations for which a separate account has not been provided. All entries in this account must be made with sufficient detail and description recorded so as to permit ready identification, analysis and verification of all relevant facts.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 219, eff. 12-24-70; A 11-16-79]~~

~~— NAC 706.762 Account for total depreciation and amortization allowance. (NRS 706.8818, 706.8829)~~

~~— 1. For the purpose of general ledgers, the account for total depreciation and amortization allowance must be treated as a single composite provision for depreciation and amortization. For the purpose of analysis, each company must maintain subaccounts in which this account is segregated according to the same account classification used in the fixed asset accounts.~~

~~— 2. This account must be credited with the amounts charged to the functional accounts for depreciation and amortization expense.~~

~~— 3. At the time of retirement or disposal of a depreciable or amortizable fixed asset, this account must be charged in the amount of the total accumulated provision related to the asset up to the date of retirement or disposal, and the accounts described in subsection 14 of NAC 706.816, subsection 4 of NAC 706.849 and subsection 2 of NAC 706.852 must be credited or charged as appropriate. These entries must be recorded with sufficient detail and description to permit ready identification, analysis and verification of all relevant facts.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. § 240, eff. 12-24-70; A 11-16-79]~~

~~— NAC 706.765 Accounts for organizational expense and deferred charges. (NRS 706.8818, 706.8829)~~

~~— 1. The account for organizational expense includes the original cost of organizing the company.~~

~~— 2. The account for deferred charges includes all debits not provided for elsewhere, such as unamortized debt discount and expense, unusual or extraordinary expenses, not included in other~~

accounts, which are in process of amortization and items, the proper final disposition of which, is uncertain. The records supporting the entries to this account must contain sufficient detail and description to permit ready identification, analysis and verification of all relevant facts.

—[Taxicab Auth., Uniform System of Accounts Reg. § 260, eff. 12-24-70; A 11-6-79; § 270, eff. 11-16-79]

**~~NAC 706.768 — Accounts for other assets. (NRS 706.8818, 706.8829)~~**

—1. The investment account includes the book cost of investments made for a period or periods to exceed 1 year in duration in securities, notes, mortgages and other items, of both associated and nonassociated companies. This account must also include the offsetting entry to the recording of amortization of discount or premium on interest bearing investments when such interest bearing investments were purchased for less or more than face value. Information to be included for each note or security must include the type of note or security, maker, payee, payor, date of issuance, certificate number, date of maturity, interest or dividend rate, face value and other identifying information. Securities owned and pledged must be included in this account and a complete record of securities pledged must be maintained. The company's records must bear sufficient detail and description, including the use of subaccounts where necessary, to permit ready identification, analysis and verification of all relevant facts for each class of investment, for example, associated or nonassociated company, note mortgage, bonds, stocks or security pledged.

—2. If a company is acquired at a cost in excess of its book value, the excess must be charged to the goodwill account.

—3. An account for payroll clearing may be used by companies desiring such an account. If used, the account must be cleared monthly.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 281-290, eff. 12-24-70]

**~~NAC 706.771 — Current liabilities. (NRS 706.8818, 706.8829)~~** Current and accrued liabilities are obligations which have matured or become due within 1 year after the date thereof. Items such as bonds or receivers' certificates must not be entered in a current and accrued liabilities account and must be classified as long-term liabilities until the date of maturity.

—[Taxicab Auth., Uniform System of Accounts Reg. § 300, eff. 12-24-70; A 11-16-79]

**~~NAC 706.774 — Accounts for notes payable. (NRS 706.8818, 706.8829)~~**

—1. The account for short-term notes payable includes amounts owing on notes, drafts, acceptances or other similar evidences of indebtedness which are payable on demand or within 1 year from the date of issuance or acceptance, including interest. This account must also include, under appropriate subaccounts, notes, drafts, acceptances or other similar evidences of indebtedness which are payable to associated companies on demand or within 1 year from the date of issuance or acceptance, including interest. The information to be contained in this account must include the face value of the note, date made, date due, interest rate, payee and other identifying information.

—2. For reporting purposes, the current portion of the account for long-term notes payable represents the portion of a long-term note and the interest on it which is due within 1 year after the reporting date.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 301 & 302, eff. 12-24-70; A 11-16-79]

**~~NAC 706.777 — Accounts for accounts payable, open accident or crash liabilities and contracts payable. (NRS 706.8818, 706.8829)~~**

—1. The account for accounts payable includes all amounts for goods and services received by the company, payable within 1 year from the date thereof and which have not been paid.

—2. The account for open accident liabilities includes a provision for the amounts set aside by self-insured companies for the actual or estimated liabilities from accidents or motor vehicle crashes not totally covered by insurance policies.

—3. For reporting purposes, that portion of any contract payable that becomes due within 1 year from the date thereof and which has not been paid must be included in the account for contracts payable.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 305-310, eff. 12-24-70; A-11-16-79]

~~—NAC 706.780 Accounts for accrued salary, wages and vacation pay. (NRS 706.8818, 706.8829)~~

~~—1. The account for accrued salaries and wages includes the gross amount of salaries or wages earned but not paid at the end of the month.~~

~~—2. The account for accrued vacation pay includes the amount of accrued vacation pay owed at the end of the month.~~

~~—[Taxicab Auth., Uniform System of Accounts Reg. §§ 315 & 316, eff. 12-24-70; A-11-16-79]~~

~~—NAC 706.783 Accounts for payroll taxes withheld and accrued and accrued payroll benefits. (NRS 706.8818, 706.8829)~~

~~—1. The account for payroll taxes withheld and accrued includes all amounts withheld from employees' wages or salaries that are payable to a governmental agency and any accrued liabilities of the company owing to a governmental agency, the liability for which was determined on the basis of a percentage of payroll. This account must be maintained so as to permit ready identification of the company's liability to each governmental agency.~~

~~—2. The account for accrued payroll benefits:~~

~~—(a) Includes all amounts withheld from employee wages or salaries that are payable to other than a governmental agency at the end of each month.~~

~~—(b) Includes all liabilities incurred by the company that are payable to other than a governmental agency, the liability for which arises as a result of having employees.~~

~~—(c) Must be maintained to permit ready identification for such liability as between the employees and the company and the class of liability accrued, for example, welfare, pension contributions and other contributions.~~

~~—[Taxicab Auth., Uniform System of Accounts Reg. §§ 320 & 321, eff. 12-24-70; A-11-16-79]~~

~~—NAC 706.786 Account for accrued taxes and licenses. (NRS 706.8818, 706.8829)~~

~~—1. The account for accrued taxes and licenses must be credited with the amount of taxes accrued during the accounting period, except for payroll taxes and federal income taxes. See subsection 1 of NAC 706.783 and NAC 706.801, respectively. Corresponding debits must be made to the appropriate accounts for the charges. See subsection 11 of NAC 706.816 and NAC 706.828. Such credits may be based on estimates, but from time to time during the year as the facts become known, the amount of the periodic credits must be adjusted to include as nearly as can be determined in each year the applicable taxes.~~

~~—2. If accruals for taxes are found to be insufficient or excessive, corrections must be made through current tax accruals. Accruals for taxes must be based upon the net amounts payable after credit for any discounts and must not include any amounts for interest on the deficiencies or refunds. Interest received on refunds must be credited to the account for interest earned described in~~

subsection 1 of NAC 706.849 and interest paid on deficiencies must be charged to the account for interest expense described in subsection 1 of NAC 706.852. Penalties must be charged to the account for miscellaneous other expenses described in subsection 4 of NAC 706.852.

— 3. — The records supporting the entries to this account must be kept to show for each class of taxes included, the amount accrued, the basis for the accrual, the accounts charged and the amount of tax paid.

— [Taxicab Auth., Uniform System of Accounts Reg. § 322, eff. 12-24-70; A-11-16-79]

— **NAC 706.789 Account for accrued interest. (NRS 706.8818, 706.8829)** — The account for accrued interest includes the amount of interest accrued but not due on all liabilities of the company except interest added to the principal of the debt on which incurred, for example, contracts payable. Supporting records must be maintained to show the amount of interest accrued on each obligation.

— [Taxicab Auth., Uniform System of Accounts Reg. § 323, eff. 12-24-70; A-11-16-79]

— **NAC 706.792 Account for other current liabilities. (NRS 706.8818, 706.8829)** — The account for other current liabilities includes the balances in all open accounts representing current liabilities not specifically provided for in the accounts described in NAC 706.774 to 706.789, inclusive, and covers items such as unpaid matured interest and interest on unpaid, matured long-term debts. The records supporting the entries to this account must be recorded with sufficient description and detail to permit ready identification, analysis and verification of all relevant facts.

— [Taxicab Auth., Uniform System of Accounts Reg. § 324, eff. 12-24-70; A-11-16-79]

— **NAC 706.795 Account for fees payable. (NRS 706.8818, 706.8829)** — Fees collected for the Taxicab Authority through passenger fares must be credited to the account for fees payable rather than the account for taxicab fares described in subsection 1 of NAC 706.813. Trip fee payments to the Taxicab Authority must be charged to this account.

— [Taxicab Auth., Uniform System of Accounts Reg. § 325, eff. 12-24-70; A-11-16-79]

— **NAC 706.798 Accounts for deferred credits, dividends payable and mortgage payable. (NRS 706.8818, 706.8829)**

— 1. — The account for deferred credits includes advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received. The records supporting the entries to this account must be recorded with sufficient detail and description to permit ready identification, analysis and verification of all relevant facts.

— 2. — The account for dividends payable includes the amount of dividends which have been declared but not paid. Dividends must be credited to this account when they become a liability.

— 3. — The current portion of the account for mortgage payable includes the portion of any mortgage payments including interest that becomes due and is unpaid within 1 year after the reporting date.

— [Taxicab Auth., Uniform System of Accounts Reg. §§ 330, 333 & 335, eff. 12-24-70; A-11-16-79]

— **NAC 706.801 Account for accrued federal income taxes. (NRS 706.8818, 706.8829)**

— 1. — The account for accrued federal income taxes includes the amount of federal income taxes accrued during the accounting period. Concurrent charges for tax accruals must be made to the account for federal income taxes on earnings described in subsection 2 of NAC 706.855. As the exact amount of taxes becomes known, the current tax accruals must be adjusted accordingly. Payments of

income taxes must be charged to this account so that it may reflect as accurately as possible the actual taxes payable.

2. ~~“Actual taxes payable” is the amount of tax calculated for income tax purposes including those expenses or deductions not allowable as operating revenue deductions for regulatory purposes, but allowed or allowable as deductions for federal income tax purposes taken by the company, as elected by the company or as required by law, in computing its income tax, that is, by accelerated depreciation, additional first year depreciation, interest expense, donations, nonrecurring or extraordinary charges, investment credit and other such items.~~

~~3. Accruals for federal income taxes must not include any amounts for interest or penalties on tax deficiencies, payments or refunds. Interest received on refunds must be credited to the account for interest earned described in subsection 1 of NAC 706.849 and interest paid on deficiencies must be charged to the account for interest expense described in subsection 1 of NAC 706.852. Penalties must be charged to the account for miscellaneous other expenses described in subsection 4 of NAC 706.852.~~

~~4. Each entry credited to this account must be supported by work papers or records showing in detail how the income tax liability was determined and the necessary accrual.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. § 332, eff. 12-24-70; A 11-16-79]~~

~~**NAC 706.804—Accounts for long-term liabilities. (NRS 706.8818, 706.8829)**~~

~~1. The account for total long-term notes payable includes the face value of all notes which, by the terms of its creation, matures more than 1 year after the date of issue or assumption. This account also includes the face value of notes payable to associated companies which are not subject to current settlement.~~

~~2. The account for total long-term contracts payable includes the face value of all installment contracts which, by the terms of its creation, matures more than 1 year from the date of issue or assumption.~~

~~3. The account for total mortgages payable includes the face value of all bonds and mortgages which, by the terms of their creation, mature more than 1 year from date of issue.~~

~~4. The account for partner loans includes loans or advances made to the company by its partners.~~

~~5. The stockholder's loan account includes loans or advances made to the company from its officers, stockholders or directors.~~

~~6. The account for other long-term liabilities includes the balance of all long-term liabilities of over 1 year, not specifically provided for in the accounts described in subsections 1 to 5, inclusive. The records supporting the entries to this account must be recorded with sufficient description and detail as to permit ready identification, analysis and verification of all relevant facts.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. §§ 341-348, eff. 12-24-70; A 11-16-79]~~

~~**NAC 706.807—Incorporated companies: Net worth. (NRS 706.8818, 706.8829)**~~  
~~Incorporated companies must keep the following accounts as a record of their net worth:~~

~~1. An account for common stock.~~

~~2. Accounts for preferred stock must include the par value or the stated value of stock without par value, if such stock has a stated value and if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in the account for reacquired, treasury, capital stock described in subsection 6. When the actual cash value of the consideration received is more or less than the par or stated value of any stock having a par or stated value, the difference must be credited or debited, as the case may~~

be, to the premium or discount account for the particular class and series of stock. When capital stock is retired, these accounts must be charged with the amount at which such stock is carried. A separate ledger account, with a descriptive title must be maintained for each class and series of stock. The supporting records must show the shares nominally issued, actually issued, and nominally outstanding.

—3.—The account for other paid in capital includes the balance of all other credits for paid in capital not included in the capital stock accounts and must be kept so as to show the source of the credits included for each class and series of stock issued. The items in the account must indicate:

—(a) Premium received on original issues of capital stock.

—(b) Donations received from stockholders consisting of capital stocks or reduction of debt of the company and the cash value of other assets received as a donation.

—(c) Reduction in par or stated value of capital stock.

—(d) Gain on resale or cancellation of reacquired capital stock.

—(e) Miscellaneous paid in capital.

→ Premium on capital stock must not be set off against expenses. A premium received on an issue of a certain class or series of stock must not be set off against expense of another issue of the same class or series.

—4.—The account for installments received on capital stock must include in a separate subdivision for each class and series of capital stock the amount of installments received on capital stock on a partial or installment payment plan for subscribers who are not bound by legally enforceable subscription contracts. As subscriptions are paid in full and certificates issued, this account must be charged and the appropriate capital stock account credited with the par or stated value of such stock. Any discount or premium on an original issue must be included in the appropriate discount or premium account.

—5.—The account for discount on capital stock must include in a separate subdivision for each class and series of capital stock all discount on the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues. When capital stock which has been actually issued is retired, the amount in this account applicable to the shares retired must be written off to the account, for other paid in capital described in subsection 3, but the amount must be charged to the account for sundry adjustments to surplus described in subsection 8 to the extent that it exceeds the balance in the account for other paid in capital.

—6.—The account for reacquired, treasury, capital stock must include in a separate subdivision for each class and series of capital stock the cost of capital stock actually issued by the company and reacquired by it, and not retired or cancelled, except for stock which is held by trustees in sinking or other funds. When reacquired capital stock is retired or cancelled, the difference between its cost, including commission and expenses paid in connection with the reacquisition, and its par or stated value plus any premium and less any discount applicable to the shares retired, must be debited or credited, as appropriate to the account for other paid in capital described in subsection 3, but debits must be charged to the account for sundry adjustments to surplus described in subsection 8 to the extent that it exceeds the balance of gains on resale or cancellation of reacquired stock included in the account for other paid in capital.

—7.—The account for retained earnings includes the balance of retained earnings at the beginning of the calendar year. It also includes the current year's net income after federal taxes on earnings (see subsection 3 of NAC 706.855) as well as any dividends paid (see subsection 4 of NAC 706.855) as shown on the income statement.

~~— 8. — The account for sundry adjustments to surplus includes any adjustments due to discount on capital stock or clearing through the account for other paid-in capital described in subsection 3. This account must also be charged whenever expenses and premium, less discounts, exceed any gains due to resale or cancellation of reacquired stock included in the account for other paid-in capital.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. §§ 361-385, eff. 12-24-70; A-11-16-79]~~

~~— **NAC 706.810 — Unincorporated companies: Net worth. (NRS 706.8818, 706.8829)**~~

~~— 1. — To provide flexibility to the required entries recorded in the capital and drawing accounts, which flexibility is required because these accounts encompass the varied terms and provisions of partnership agreements of different companies operating under an unincorporated form of business organization, permissive wording is used for the required entries and the description of the items to be included in both the capital and drawing accounts. Despite the permissive language employed, it is intended that where permissive wording has been used to describe items included in both of these accounts, if an item by the terms or provisions of the particular company's partnership agreement excludes such item from one of the accounts, then such item must be included in the other account both for regulatory purposes and for purposes of this uniform system of accounts. The required information related to a particular item must be recorded in the same account in which the item has been recorded.~~

~~— 2. — Once an election has been made as to which of the two accounts must contain the item in question, the company must be consistent in the inclusion of the item in the same account in future years unless a new partnership agreement has been made or the old partnership agreement has been amended making such consistency incompatible with the new or amended partnership agreement provisions.~~

~~— 3. — Neither a provision nor a requirement has been expressed for an annual closing of a particular person's drawing account to his or her capital account. This has been omitted to allow flexibility to these accounts in accordance with the possible terms or provisions of partnership agreements of the various companies. It is to be clearly understood that a person's capital balance must be the net amount of the combination of his or her drawing and capital account balances both for financial statement purposes and for purposes of NAC 706.558 to 706.855, inclusive.~~

~~— 4. — Amounts payable to the proprietor, partners, or other persons maintaining an ownership interest in the company, as fair and reasonable compensation for services performed must be charged to the appropriate administrative, operation or other functional expense accounts.~~

~~— 5. — A capital account must be used when the organizational form of business is that of a partnership, sole proprietorship, joint venture, association, or any other form, other than an incorporated company. It must include the capital contributions made or earnings retained in the business by the persons who own the company. Subaccounts must be maintained for each person having an ownership interest in the company and any entries recorded must be so detailed and described to permit ready identification including source, analysis and verification of all relevant facts. This account may be credited or debited as appropriate for additional capital contributions and for the results of annual operations, gain or loss. The basis upon which the distribution of gain or loss affects the various ownership interests may be noted and supporting records must be maintained detailing all facts and factors which such distributions affected.~~

~~— 6. — The withdrawal account includes all withdrawals of capital and personal expenses paid by the company on behalf of persons having an ownership interest in the company. Subaccounts must be maintained for each person having an ownership interest in the company and any entries recorded~~

must be so detailed and described as to permit ready identification, including source, analysis and verification of all relevant facts.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 361.01-363, eff. 12-24-70; A-11-16-79]

~~**NAC 706.813—Accounts for operating revenue. (NRS 706.8818, 706.8829)**~~

—1. The account for taxicab fares includes all revenues derived from the transportation of passengers, their luggage and packages except for fees prescribed by the Authority. When the Authority's fees are collected they are considered a liability, as provided in NAC 706.795.

—2. The account for advertising revenues includes all revenues derived from others for advertising in or on taxicabs, taxicab stands, offices or any other form of advertising from which revenue may be derived.

—3. The account for sundry operating revenues includes revenues derived from taxicab operations not included in any of the revenue accounts in subsection 1 or 2. This account also includes all other revenue not provided for elsewhere in NAC 706.558 to 706.855, inclusive, if the costs or expenses associated with the earning of such revenues are not or cannot be separately classified or accounted for. This account must be maintained in such detail and description to permit ready identification, analysis and verification of all relevant facts.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 401-420, eff. 12-24-70; A-11-16-79]

~~**NAC 706.816—Accounts for operating expense. (NRS 706.8818, 706.8829)**~~

—1. The account for drivers' supervision salaries includes the salaries paid to persons employed in supervising taxicab drivers. If only a portion of an employee's time is spent supervising, the appropriate percentage of his or her salary must be charged to this account.

—2. The account for drivers' wages and commissions includes all wages and commissions paid to drivers, including "make-up," but excluding vacation pay.

—3. The account for vacation pay includes all vacation pay paid to supervisors and drivers.

—4. The account for payroll taxes includes all payroll taxes of supervisors and drivers, including, but not limited to, FICA, NUC and SHS.

—5. The account for payroll benefits includes the costs incurred by the company for welfare and pension benefits of its supervisors and drivers.

—6. The account for taxicab expenses must contain the following subaccounts:

—(a) An account for fuel that includes the cost of fuel used by taxicabs only. Accurate supporting records of cost and gallons used must be maintained and summarized on a monthly basis.

—(b) An account for oil that includes the cost of oil used by taxicabs only. Accurate supporting records of cost and quarts used must be maintained on a monthly basis.

—(c) An account for tires that includes the cost of replacement tires.

—(d) An account for repairs and maintenance that includes the cost of outside labor, materials and any other expenses incurred in the repair and maintenance of taxicabs and integral equipment attached to them, including batteries and accessories, excepting radios or telephonic equipment. This account must be charged for all taxicab repairs and replacement parts purchased by a company for use in making repairs to taxicabs and their integral equipment except for items included in the account for tires, described in paragraph (c), and the account for repairs and maintenance of dispatch equipment, described in subsection 9 of NAC 706.819.

—(e) An account for credits for insurance recoveries that must be credited with all insurance recoveries from losses or damages sustained by taxicabs, whether from insurance companies or other

persons. This account must be maintained with sufficient detail and description to permit ready identification, analysis and verification of all facts relevant to each entry.

— 7. — A company that obtains any services contemplated in the account for credits for insurance recoveries described in paragraph (e) of subsection 6 through a contract that provides for the payment of a fixed amount must use an account for contract services in lieu of the account described in paragraph (e) of subsection 6. This account must be maintained in such a manner as to permit ready identification, analysis and verification of all facts relevant to each class of expense as stated in the various accounts described in subsection 6. Appropriately entitled subaccounts may be employed for this purpose.

— 8. — Depreciation expenses must be accounted for in the following accounts:

— (a) The taxicab account includes the amount of depreciation applicable to taxicabs.

— (b) The taximeter account includes the amount of depreciation applicable to taxicab meters.

— (c) The account for air conditioners includes the amount of depreciation applicable to taxicab air conditioners, when separate from cabs.

— (d) The account for fuel conversion kits includes the cost of depreciation applicable to fuel conversion kits.

— 9. — The account for injuries and damages includes all costs, exclusive of insurance premiums incurred by the company, or by the insurance company agents, if payable by the company under the terms of its insurance coverage, for the investigation of crashes or claims or the adjustment of claims arising from the operation of taxicabs. This account also includes all costs incurred by the company in its defense of any legal action arising from the operation of taxicabs and costs of settlement if payable by the company under the terms of its insurance coverage.

— 10. — The account for insurance for taxicabs includes insurance premium expenses and writeoffs of premiums for the reporting period applicable specifically to the operation of taxicabs, such as coverage for driver's liability, property damage and bodily injury of passengers. Prepaid insurance premiums must be charged to the account for prepaid expenses described in NAC 706.711.

— 11. — The account for licenses and taxes includes licenses and taxes such as registration fees, medallions, motor carrier plates, franchise taxes, toll taxes, county airport fees and any other tax expenses, which are applicable specifically to the operation of taxicabs. Appropriate subaccounts must be maintained for each class of license or tax expense.

— 12. — The account for miscellaneous expenses pertaining to taxicabs includes any costs incurred by the company applicable to the actual operation of taxicabs which are not provided for in any of the foregoing accounts relative to that operation. This account must be maintained in such manner as to permit ready identification, analysis and verification of all facts relative to each class of items. Appropriately entitled subaccounts may be employed for this purpose.

— 13. — The account for transferred internal costs includes the internal costs transferred from the various other functional divisions to operating expense. Costs transferred to this account must be either actual or on a percentage basis if the percentage is arrived at through periodic special studies. The use of arbitrary percentages or amounts transferred to this account is not permitted.

— 14. — The account for gain or loss on disposal of automotive equipment includes the gain or loss on the disposition of taxicabs of the company. This account must be charged with the book cost of the taxicab plus any expense of sale. It must be credited with the related accumulated provision for depreciation recorded to the date of disposition of sale, and with the proceeds received on disposition. The account must be maintained with such detail and descriptions as to permit ready identification of each taxicab disposed of and verification of all facts relative to each transaction.

~~— [Taxicab Auth., Uniform System of Accounts Reg. §§ 501-596, eff. 12-24-70; A-11-16-79] —  
(NAC A-10-13-88)~~

~~**NAC 706.819 Accounts for dispatch expense. (NRS 706.8818, 706.8829)**~~

~~— 1. The account for dispatchers' wages includes all wages incurred resulting from providing dispatching service.~~

~~— 2. The account for dispatchers' vacation pay includes all vacation pay paid to dispatchers.~~

~~— 3. The account for dispatchers' payroll taxes includes all payroll taxes of dispatchers, including, but not limited to, FICA, FUTA, NUC and SHS.~~

~~— 4. The account for dispatchers' payroll benefits includes the costs incurred by the company for welfare and pension benefits of its dispatchers.~~

~~— 5. The account for advertising and promotion includes the cost of labor and materials used and expenses incurred in advertising designed to promote or retain requests for cabs by telephone.~~

~~— 6. A company which elects not to do its own dispatching but contracts with other parties to provide this service must charge the account for dispatching contract services with all costs incurred as a result.~~

~~— 7. The account for depreciation of dispatch equipment includes the amount of depreciation applicable to all dispatching and radio equipment used by the company in the operation of its dispatching service.~~

~~— 8. The account for equipment rental includes costs incurred by the company in the rental or leasing of dispatching and radio equipment useful to the company in the operation of its dispatching services. This account must be maintained in such manner as will permit ready identification, analysis and verification of all relevant facts to each item rented or leased, the costs of which have been included.~~

~~— 9. The account for repairs and maintenance of dispatch equipment includes the costs of outside labor, materials, replacement parts and any other expenses incurred and necessary for the repair and maintenance of dispatching equipment including radios or telephonic equipment installed in taxicabs. This account must in addition include all costs of maintenance and repairs to telephone facilities in connection with the use of taxi stands. All costs included in this account must be segregated by class through the use of appropriately entitled subaccounts.~~

~~— 10. The account for miscellaneous dispatch expenses includes all costs incurred directly related to the operation of a dispatching service including those incurred in connection with the use of taxi stands, not provided elsewhere. This account must be maintained in such manner as to permit ready identification, analysis and verification of all facts relevant to each class of item included. Appropriately entitled subaccounts may be employed for this purpose.~~

~~— 11. The telephone account must include telephone expense applicable or attributable to the rendering of dispatching services by the company to its customers in its taxicab operations.~~

~~— 12. The account for transferred internal costs includes the internal costs transferred from the various other functional divisions to dispatch expenses. Costs transferred to this account must be either actual or on a percentage basis provided such percentage is arrived at through periodic special studies. The use of arbitrary percentages or amounts transferred to this account is not permitted.~~

~~— [Taxicab Auth., Uniform System of Accounts Reg. §§ 601-695, eff. 12-24-70; A-11-16-79] —  
(NAC A-10-13-88)~~

~~— NAC 706.822 Accounts for shop and garage expense. (NRS 706.8818, 706.8829) The following accounts must be used by each company maintaining a shop or facilities for the repair and maintenance of company taxicabs:~~

~~— 1. The account for supervisors' salaries (shop and garage) includes the salaries incurred in the supervision and direction of shop and garage activities.~~

~~— 2. The account for wages (shop and garage) includes the salaries and wages of shop and garage employees for the repair of company taxicabs and facilities, except for the salaries and wages of shop and garage supervisors which are included in the account described in subsection 1.~~

~~— 3. The account for vacation pay (shop and garage) includes all vacation pay paid to shop and garage personnel, both supervisors and nonsupervisors.~~

~~— 4. The account for payroll taxes (shop and garage) includes all payroll taxes of shop employees, both supervisors and nonsupervisors, including, but not limited to, FICA, FUTA, NUC and SHS.~~

~~— 5. The account for payroll benefits (shop and garage) includes the costs incurred by the company for welfare and pension benefits of all its shop and garage employees.~~

~~— 6. The account for contract services (shop and garage) includes all costs incurred as a result of utilizing outside labor.~~

~~— 7. The account for depreciation (shop and garage equipment) includes the amount of depreciation applicable to all shop and garage equipment included in the account for shop and garage equipment described in NAC 706.732. This account also includes depreciation applicable to the account for other automotive equipment described in NAC 706.741, when such cars are used exclusively in connection with shop work.~~

~~— 8. The account for depreciation (fuel conversion plant) includes depreciation applicable to the use of any fuel conversion plant as included in the account for fuel conversion plants described in NAC 706.753.~~

~~— 9. The account for equipment rental (shop and garage) includes costs incurred by the company in the rental or leasing of shop and garage equipment used and useful to the company. This account must be maintained in such manner as will permit ready identification, analysis and verification of all facts relevant to each item rented or leased, the costs of which have been included.~~

~~— 10. The insurance account for shop and garage includes the cost of insurance specifically for the coverage of shop and garage facilities.~~

~~— 11. The account for repairs and maintenance of shop and garage equipment includes all costs incurred in the maintenance and repair of shop and garage equipment and tools, other than internal labor costs included in the accounts described in subsections 1 and 2. This account also includes the costs incurred in the maintenance and repair of automotive equipment, other than taxicabs when that equipment is used exclusively in connection with shop work. This account also includes the cost of hand or portable tools which are easily lost or stolen, which have a value of \$100 or less, or have a short life.~~

~~— 12. The account for miscellaneous shop and garage expenses includes shop and garage costs not provided for in any of the foregoing accounts such as uniform charges, laundry, cleaning rags and solvent for washing parts. This account must be maintained in such manner as will permit ready identification, analysis and verification of all facts relevant to each class of items included. Appropriate subaccounts may be employed for this purpose.~~

~~— 13. The telephone account includes telephone expense applicable or attributable to maintaining shop and garage facilities.~~

~~— 14. The account for transferred internal costs (shop and garage) includes the internal costs transferred from the various other functional divisions to shop and garage expense. Costs transferred~~

to this account must be either actual or on a percentage basis provided such percentage is arrived at through periodic special studies. The use of arbitrary percentages or amounts transferred to this account is not permitted.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 701-795, eff. 12-24-70; A 11-16-79]—  
(NAC A 10-13-88)

**~~NAC 706.825—Accounts for general and administrative expense: Salaries; vacation pay; payroll taxes; benefits. (NRS 706.8818, 706.8829)~~**

~~1. The account for management salaries includes all compensation, salaries, bonuses and other considerations, paid or payable to officers, managers, partners or proprietors except that compensation properly included in an account of any other functional division.~~

~~2. The account for office salaries includes all salaries and payroll costs of office personnel incurred not properly chargeable to any other operating functional division.~~

~~3. The account for vacation pay (general and administrative) includes all vacation pay paid to persons whose salaries are charged to the accounts described in subsections 1 and 2.~~

~~4. The account for payroll taxes (general and administrative) includes all payroll taxes of persons whose salaries are charged to the accounts described in subsections 1, 2 and 3, including, but not limited to, FICA, FUTA, NUC and SHS.~~

~~5. The account for payroll benefits (general and administrative) includes the costs incurred by the company for welfare and pension benefits of employees whose salaries are charged to this functional division.~~

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 801-805, eff. 12-24-70; A 11-16-79]—  
(NAC A 10-13-88)

**~~NAC 706.828—Accounts for general and administrative expense: General taxes. (NRS 706.8818, 706.8829)~~**

~~1. The account for general taxes includes the costs of all taxes, permits or licenses, incurred on or for property owned by the company, devoted to the company's taxicab operations, except payroll taxes, federal income taxes and those taxes included in the account for licenses and taxes described in subsection 11 of NAC 706.816.~~

~~2. Taxes incurred on leased property under the terms of the lease, must not be included in this account, but must be included in the appropriate subaccount under the account for rent described in subsection 1 of NAC 706.834.~~

~~3. This account must be maintained in such detail and description as to permit ready identification, analysis and verification of all relative facts. Subaccounts with appropriately descriptive titles may be used for these purposes.~~

—[Taxicab Auth., Uniform System of Accounts Reg. § 862, eff. 12-24-70; A 11-16-79]

**~~NAC 706.831—Accounts for general and administrative expense: Amortization; depreciation; insurance; bad debts. (NRS 706.8818, 706.8829)~~**

~~1. The account for amortization of leasehold improvements includes the amount of amortization applicable to all assets included in the account for leasehold improvements described in NAC 706.729.~~

~~2. The account for furniture and office equipment depreciation includes all depreciation expense applicable to the account for furniture and office equipment described in NAC 706.735.~~

~~—3. The account for buildings and office depreciation includes all depreciation applicable to the buildings account described in NAC 706.726, not previously charged to any other functional division.~~

~~—4. The general account for insurance includes the cost incurred on all insurance, other than that included in the account for insurance for taxicabs described in subsection 10 of NAC 706.816 and the insurance account for shop and garage described in subsection 10 of NAC 706.822.~~

~~—5. The account for bad debts must be charged with amounts sufficient to provide for losses from uncollected operating revenues recorded in the account for accounts receivable-trade described in NAC 706.693.~~

~~—[Taxicab Auth., Uniform System of Accounts Reg. §§ 812, 820, 840, 841 & 855, eff. 12-24-70; A 11-16-79]~~

~~**—NAC 706.834 Accounts for general and administrative expense: Rentals; repairs and maintenance. (NRS 706.8818, 706.8829)**~~

~~—1. The account for rent includes:~~

~~—(a) All costs incurred by the company in the rental or leasing of buildings, offices and other property devoted to the company's taxicab operations.~~

~~—(b) Taxes on leased property where the lessee is liable for the taxes according to the terms of the lease. Such taxes must not be included in the account for general taxes described in NAC 706.828.~~

~~—2. The account for equipment rental includes costs incurred by the company in the rental or leasing of equipment not specifically provided for in other functional divisions.~~

~~—3. The account for repairs and maintenance includes all costs incurred for outside labor, materials or replacement parts, in the maintenance of and repairs made to the building, office and office furniture and equipment. This would include costs of maintenance contracts on office equipment. Subaccounts must be maintained for each class, such as building, office, office furniture and equipment, of maintenance and repair costs incurred and entries in these subaccounts must be made in sufficient detail and description to permit ready identification, analysis and verification of all relevant facts.~~

~~—[Taxicab Auth., Uniform System of Accounts Reg. §§ 845, 863 & 875, eff. 12-24-70; A 11-16-79]~~

~~**—NAC 706.837 Accounts for general and administrative expense: Advertising; contract services. (NRS 706.8818, 706.8829)**~~

~~—1. The advertising account includes the cost of labor, materials used and expenses incurred in any advertising not included in the account for advertising and promotion described in subsection 5 of NAC 706.819.~~

~~—2. The account for outside services includes the fees and other costs of professional consultants and others incurred by the company for general services in its taxicab operations that are not applicable to a particular operating function or to any other account provided in this section. This account also includes the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not an employee of the company. This account must not include costs of such services as may be employed by the company in connection with formal cases before the regulatory authority. These costs have been provided for in the account for regulatory expenses described in NAC 706.840. Subaccounts must be maintained for each class of costs included, for example, accounting and legal, containing sufficient~~

detail and description as to permit ready identification, analysis and verification of entries made in each subaccount.

—3. The account for contract services includes all costs of contract services not provided for elsewhere.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 810, 814 & 835, eff. 12-24-70; A-11-16-79]

—**NAC 706.840 Accounts for general and administrative expense: Regulatory expenses.** (NRS 706.8818, 706.8829)

—1. The account for regulatory expenses includes all expenses, except pay of regular employees engaged in such work, properly included in company operating expenses, incurred by the company in connection with formal cases before the Authority, or other regulatory bodies or cases in which any regulatory body is a party.

—2. This account also includes the amortized portion of such expenses as have been approved or directed by the Authority as being applicable for more than 1 year, originally charged to the account for deferred charges described in subsection 2 of NAC 706.765.

—3. Fees paid to the Authority must not be included in this expense. Such fees paid must offset the liability set up monthly in the account for fees payable described in NAC 706.795.

—[Taxicab Auth., Uniform System of Accounts Reg. § 861, eff. 12-24-70; A-11-16-79]

—**NAC 706.843 Accounts for general and administrative expense: Transferred internal costs.** (NRS 706.8818, 706.8829) The account for transferred internal costs includes the internal costs transferred from the various other functional divisions to general and administrative expenses. Costs transferred to this account must be either actual, or on a percentage basis if the percentage is arrived at through periodic special studies. The use of arbitrary percentages or amounts transferred to this account is not permitted.

—[Taxicab Auth., Uniform System of Accounts Reg. § 895, eff. 12-24-70; A-11-16-79]

—**NAC 706.846 Accounts for general and administrative expense: Office, telephone, travel, utility and miscellaneous expenses.** (NRS 706.8818, 706.8829)

—1. The account for office expenses must include all costs for office supplies and miscellaneous office expenses incurred in connection with the company's taxicab operations such as:

—(a) Bank service charges.

—(b) Cash shortages.

—(c) Books, periodicals, bulletins and subscriptions to newspapers, newsletters and tax services.

—(d) Membership fees and dues in trade, technical and professional associations.

—(e) Office supplies and expenses, postage, printing and stationery.

—(f) Cost of individual items of office equipment used by general departments which have a short useful life or a value of \$100 or less.

→ Appropriately entitled subaccounts must be maintained for each class of expense included in this account with sufficient detail and description contained so as to permit ready identification.

—2. The telephone account includes all telephone expenses not charged to any other functional division.

—3. The account for travel expenses includes all fuel and oil, operating maintenance, replacement parts and repair costs incurred, applicable to vehicles other than taxicabs, or cars connected with shop work, or supervisors' cars. This account also includes other travel expenses necessary to the operation of a taxicab company.

—4. The utilities account includes items such as power, electricity, gas, water, garbage disposal and sewage rental. It does not include telephone rental or tolls.

—5. The account for miscellaneous general and administrative expenses includes any cost of outside labor, materials or other cost incurred by the company in connection with its general management if the cost is not provided for elsewhere in these regulations. This account must be maintained with sufficient detail and description to permit ready identification, analysis and verification of all relevant facts.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 864, 865, 884 & 885, eff. 12-24-70; A 11-16-79]

**~~NAC 706.849—Accounts for other nonoperating income. (NRS 706.8818, 706.8829)~~**

—1. The account for interest earned includes any money earned from savings accounts, interest-bearing loans or notes receivable.

—2. The account for discounts earned includes any discounts earned as a result of timely, early or advance payments of bills. This account does not include discounts, obtained by quantity purchases or from a reduction of the manufacturer's list price. Such discounts are considered "trade discounts," and used as a reduction of original costs.

—3. The account for rental income includes remuneration received for leasing or renting out space primarily owned or leased by the operating taxicab company.

—4. The account for gain on sale of assets, except automotive equipment, includes any earnings from the sale of equipment or improvements other than automobiles, at a price above book value. (See subsection 14 of NAC 706.816.)

—5. The account for gain on investments reflects earnings from the sale of an investment carried on the books of the taxicab company as an asset.

—6. The account for miscellaneous other income includes any income not provided for elsewhere in these accounts.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 901-910, eff. 11-16-79]

**~~NAC 706.852—Accounts for other nonoperating expenses. (NRS 706.8818, 706.8829)~~**

—1. The account for interest expense includes all expenses for interest paid or accrued on loans or notes payable, whether short or long term.

—2. The account for loss on sale of assets, except automotive equipment, reflects any losses incurred from the sale of any equipment or improvements other than automobiles at a price below book value. (See subsection 14 of NAC 706.816.)

—3. The account for loss on investments reflects any income from the sale or other disposition of an investment carried on the books of the taxicab company as an asset.

—4. The account for miscellaneous other expenses includes any expenses not provided for elsewhere in these accounts.

—[Taxicab Auth., Uniform System of Accounts Reg. §§ 951-960, eff. 11-16-79]

**~~NAC 706.855—Income statement accounts. (NRS 706.8818, 706.8829)~~**

—1. The account for net income before federal taxes is an income statement account reflecting the difference between the total of all income accounts and the total of all expenses, before arriving at a figure for the federal income tax.

—2. The account for federal income taxes on earnings includes the amount of federal income tax expense incurred by the taxicab company during the accounting period. Concurrent credits for tax accruals must be made to the account for accrued federal income taxes described in NAC 706.801.

~~As the exact amount of taxes becomes known, the current tax expense must be adjusted accordingly, so that this account includes, in each year, the applicable taxes.~~

~~— 3. The account for net income after federal taxes is an income account reflecting net earnings after giving effect to federal taxes.~~

~~— 4. The dividends account includes the amount of dividends paid or declared by the company during the calendar year. The account for dividends payable described in subsection 2 of NAC 706.798 must be set up as a liability whenever such dividends are declared.~~

~~[Taxicab Auth., Uniform System of Accounts Reg. §§ 991-1000, eff. 11-16-79]~~

## PRACTICE BEFORE TAXICAB AUTHORITY

### General Provisions

#### **NAC 706.876 Scope and construction; deviation from rules. (NRS 233B.050, 706.8818)**

1. NAC 706.876 to 706.990, inclusive:

(a) Govern all practice and procedure before the Taxicab Authority and the Administrator unless otherwise directed by the Authority or Administrator.

(b) Must be liberally construed to secure just, speedy and economical determination of all issues presented to the Authority.

2. In cases, where good cause appears, not contrary to statute, the Administrator or the Authority may permit deviation from the rules if it finds compliance impracticable or unnecessary.

3. To the extent that any action before the Authority is not covered by the provisions of NAC 706.876-706.990, inclusive, the Authority may, to the extent it deems appropriate, use the applicable rule of the Nevada Rules of Civil Procedure.

[Taxicab Auth., Practice Rule 1, eff. 7-1-70] — (NAC A by R064-02, 7-31-2002)

#### **NAC 706.972 Rehearings. (NRS 233B.050, 706.8818)**

1. An application for a rehearing must be filed with the Administrator not later than 30 days after the effective date of the order upon which rehearing is requested.

2. Rehearings will be conducted in accordance with the procedure at regular hearings, subject to the discretion of the Authority or Administrator.

3. The filing of a petition for rehearing does not excuse compliance with the order nor suspend the effectiveness of such order unless otherwise ordered by the Authority, presiding officer, or Administrator upon a showing of good cause.

[Taxicab Auth., Practice Rule 11, eff. 7-1-70] — (NAC A 10-13-88)

~~[NAC 706.991 — Definitions. (NRS 706.171, 706.2883) As used in NAC 706.991 to 706.9918, inclusive, unless the context otherwise requires, the words and terms defined in NAC 706.9911, 706.9912 and 706.9913 have the meanings ascribed to them in those sections.~~

~~— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)~~

~~— NAC 706.9911 — “Record on appeal” defined. (NRS 706.171, 706.2883) — “Record on appeal” means the entire record of a final decision that is being appealed, including, without limitation, any document, pleading, tape recording of any hearing and certified transcript of any such tape recording concerning the final decision.~~

~~— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)~~

~~— NAC 706.9912 — “Taxicab Authority” defined. (NRS 706.171, 706.2883) — “Taxicab Authority” means the Taxicab Authority created pursuant to NRS 706.8818.~~

~~— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)~~

~~— NAC 706.9913 — “Transportation Authority” defined. (NRS 706.171, 706.2883) — “Transportation Authority” means the Nevada Transportation Authority created pursuant to NRS 706.1511.~~

~~— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)~~

~~— NAC 706.9914 — Notice of appeal from final decision; filing fee; statement of intent to participate. (NRS 706.171, 706.197, 706.2883)~~

~~— 1. — Not later than 15 days after the date of service of a final decision of the Taxicab Authority rendered pursuant to NRS 706.8819, an aggrieved party may appeal the decision to the Transportation Authority by:~~

~~— (a) Filing a notice of appeal with the Transportation Authority; and~~

~~— (b) Serving a copy of the notice of appeal upon the Taxicab Authority and all parties of record to the proceeding that was before the Taxicab Authority;~~

~~— 2. — A notice of appeal must include, without limitation:~~

~~— (a) A statement indicating that the appellant is an aggrieved party who is appealing a final decision of the Taxicab Authority;~~

~~— (b) The case name and number of the final decision being appealed; and~~

~~— (c) The date on which the final decision was rendered by the Taxicab Authority;~~

~~— 3. — A notice of appeal must be accompanied by:~~

~~— (a) A copy of the final decision rendered by the Taxicab Authority that is being appealed; and~~

~~— (b) A filing fee of \$200 payable to the Transportation Authority;~~

~~— 4. — Any party to the proceeding that was before the Taxicab Authority who desires to participate in the appeal must, within 20 days after service of the notice of appeal:~~

~~— (a) File a statement of intent to participate in the appeal with the Transportation Authority; and~~

~~— (b) Serve the statement upon the Taxicab Authority and all parties of record to the proceeding that was before the Taxicab Authority;~~

~~— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98; A by Nev. Transportation Auth. by R127-07, 9-18-2008)~~

~~— NAC 706.9915 — Preparation and transmittal of record on appeal. (NRS 706.171, 706.197, 706.2883)~~

~~— 1. — Except as otherwise provided in subsection 3, not later than 30 days after receiving service of a copy of a notice of appeal filed pursuant to NAC 706.9914, the Taxicab Authority shall prepare and transmit the original or a certified copy of the record on appeal to the Transportation Authority.~~

— 2. The appellant shall pay the costs incurred by the Taxicab Authority for preparing and transmitting a record on appeal pursuant to subsection 1.

— 3. Upon a showing of good cause by the Taxicab Authority, the Transportation Authority may extend the period provided in subsection 1 for the preparation and transmittal of a record on appeal.

— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)

~~— NAC 706.9916 Filing of written brief, response and reply; extension of period for filing. (NRS 706.171, 706.2883)~~

— 1. Except as otherwise provided in subsection 4, upon receipt of a record on appeal from the Taxicab Authority pursuant to NAC 706.9915, the Transportation Authority will notify the appellant that within 30 days, he or she must:

— (a) File with the Transportation Authority a written brief that:

— (1) Sets forth the grounds upon which the appellant considers the final decision of the Taxicab Authority to be erroneous;

— (2) Includes specific citations to the record on appeal and any applicable legal authority; and

— (3) Does not exceed 20 pages in length; and

— (b) Serve a copy of the written brief upon the Taxicab Authority and all parties of record.

— 2. Except as otherwise provided in subsection 4, not later than 15 days after the date of service of a copy of the written brief of an appellant pursuant to subsection 1, the Taxicab Authority or a party of record, or both:

— (a) May file a response to the written brief with the Transportation Authority; and

— (b) If such a response is filed, shall serve a copy of the response, as appropriate, upon the Taxicab Authority and all parties of record.

— 3. Except as otherwise provided in subsection 4, not later than 10 days after receiving service of a copy of a response from the Taxicab Authority or a party of record, the appellant:

— (a) May file a reply to the response with the Transportation Authority; and

— (b) If such a reply is filed, shall serve a copy of the reply upon the Taxicab Authority and all parties of record.

— 4. The Taxicab Authority, a party of record or the appellant may file a motion with the Transportation Authority to extend the period provided for the filing of a written brief, response or reply. Upon a showing of good cause, the Chair of the Transportation Authority or the hearing officer assigned to the appeal pursuant to NAC 706.9917 may grant the motion.

— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)

~~— NAC 706.9917 Review of notice of appeal from final decision; issuance of decision or recommendation. (NRS 706.171, 706.2883)~~

— 1. The Chair of the Transportation Authority shall review each notice of appeal from a final decision of the Taxicab Authority filed pursuant to NAC 706.9914 to determine whether to assign a hearing officer to the appeal or to place the matter on the agenda of a meeting of the Transportation Authority for discussion.

— 2. After the period provided for the filing of a written brief, response and reply:

— (a) The Transportation Authority may render a decision on the appeal based upon the written brief and any response or reply filed with the Transportation Authority concerning the appeal; or

— (b) The hearing officer assigned to the appeal may request all parties of record and the appellant to present oral arguments and may make a recommendation to the Transportation Authority based upon those arguments, the written brief and any response or reply filed with the Transportation Authority concerning the appeal.

— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)

~~— NAC 706.9918 — Final decision by Transportation Authority. (NRS 706.171, 706.2883)~~

~~— 1. — The Transportation Authority will:~~

~~— (a) Not grant a stay of the final decision of the Taxicab Authority while an appeal of that decision filed pursuant to NAC 706.9914 is pending before the Transportation Authority; and~~

~~— (b) Confine the review of the final decision of the Taxicab Authority to the record on appeal, the written brief of the appellant, any response or reply filed with the Transportation Authority concerning the appeal and any oral argument presented to the Transportation Authority concerning the appeal.~~

~~— 2. — The Transportation Authority may:~~

~~— (a) Affirm the final decision of the Taxicab Authority;~~

~~— (b) Reverse or remand with instructions the final decision of the Taxicab Authority if the Transportation Authority determines that the final decision is clearly erroneous in view of the reliable, probative and substantial evidence; and~~

~~— (c) Require the prevailing party to submit to the Transportation Authority proposed findings of fact and conclusions of law and a proposed order.~~

~~— (Added to NAC by Transportation Serv. Auth. by R218-97, eff. 4-17-98)]~~

**NAC 706.465 Transfer of interest in certificate or in corporation holding certificate. (NRS 706.8818)**

1. An interest in a certificate or in a corporation holding a certificate may not be transferred without first making application to and securing approval of the Authority.

2. A nonrefundable fee of \$~~2~~400 must accompany an application for a transfer of any interest in a certificate or in a corporation holding a certificate.

3. The Authority reserves the right to make an investigation before approving a transfer. Upon determining that an investigation is necessary, the Authority will notify the applicant of the estimated cost of the investigation. The Authority will not commence the investigation until the applicant has paid one-half of the estimated cost of the investigation and provided a before and after corporate structure wire diagram organizational chart.

[Taxicab Auth., Gen. Order No. 3 Rule 104, eff. 4-18-71] — (NAC A 10-13-88)

**PROPOSED TEMPORARY REGULATIONS OF THE  
NEVADA TAXICAB AUTHORITY**

Attached are the following NAC's that the Nevada Taxicab Authority wishes to adopt by reference:

NAC 706.3954

NAC 706.3957

NAC 706.3959

NAC 706.3963

NAC 706.3064

NAC 706.397

**NAC 706.3954 Confidentiality of information: Disclosure of information designated as confidential; penalties. ([NRS 233B.050](#), [706.171](#))**

1. During the pendency of a proceeding, any person who receives information which has been designated as confidential pursuant to [NAC 706.3944](#) to [706.3954](#), inclusive:

(a) Shall not disclose the information unless the confidentiality of the information is waived. The confidentiality of information shall be deemed to be waived if:

(1) The person who requested that the information not be disclosed makes the information available to the public or otherwise authorizes the disclosure of the information; or

(2) The Authority or presiding officer enters an order which authorizes the disclosure of the information.

(b) May request, at any time, that the Authority or presiding officer make a determination that the disclosure of the information is justified. The person may accompany his or her request with a sealed copy of the unredacted document or information.

2. The person seeking to have the information protected from disclosure has the burden of proof to demonstrate that the information sought to be disclosed is entitled to that protection.

3. Information which is the subject of an agreement or a protective order will be provided only to the staff of the Authority.

4. A person, a party, the legal counsel of a party or the expert designated by a party who:

(a) Violates the procedures of the Authority or presiding officer for protecting information;

(b) Fails to obey a protective order issued by the Authority or presiding officer;

(c) Violates the terms or conditions of a protective agreement; or

(d) Violates any other prohibition of the disclosure of information designated as confidential pursuant to [NAC 706.3944](#) to [706.3954](#), inclusive,

→ is subject to the penalties and civil remedies prescribed in [NRS 706.771](#).

(Added to NAC by Transportation Serv. Auth. by R071-98, eff. 10-28-98)

**NAC 706.3957 Pleadings: Petitions. ([NRS 233B.050](#), [706.171](#))**

1. A pleading praying for affirmative relief, other than an application, motion, answer or complaint, must be styled a "petition."

2. If the subject of any desired relief is not readily apparent or specifically covered by [NAC 706.010](#) to [706.4019](#), inclusive, a petition seeking that relief and stating the reasons relied upon may be filed. The petition will be handled in the same manner as other petitions.

3. If the Authority does not grant, deny or set a petition for further proceedings within 60 days after the date on which the petition is received by the Authority, the petition shall be deemed denied.

4. If the Authority sets a petition for further proceedings, the Authority will rule on the petition within 120 days after the date on which the Authority set the petition for further proceedings.

(Added to NAC by Transportation Serv. Auth. by R071-98, eff. 10-28-98)

**NAC 706.3959 Pleadings: Motions. ([NRS 233B.050](#), [706.171](#))**

1. Any request for an order by the Authority, except for an order to allow intervention or an order to show cause, concerning any matter that has been assigned a docket number but has not been finally decided by the Authority must be styled a "motion."

2. A motion must be in writing unless made during a hearing. If a motion is made during a hearing, the motion may be written or oral. Oral motions must be timely made.

3. The presiding officer may order the parties to file one or more affidavits in support or contravention of a motion which has been made.

4. A motion must include, without limitation, citations of any authorities upon which the motion relies.

5. A written motion must be filed with the Authority and served upon all parties to the proceeding.

6. The presiding officer may direct that any motion made at a proceeding be reduced to writing, and filed and served in accordance with this section.

7. A motion that involves the final determination of a proceeding, including, without limitation, a motion to dismiss, will be considered by the Authority at the time of the final decision and order, unless the presiding officer or the Authority determines that an expedited ruling would be in the public interest.

8. The presiding officer may rule on any motion made at a hearing which does not constitute a final determination of the proceeding.

9. A written motion other than one made during a proceeding must be served not later than 10 days before the date set for the hearing unless a different time is specified by the presiding officer.

10. Motions filed by different parties but involving the same point of law may be set for hearing at the same time.

(Added to NAC by Transportation Serv. Auth. by R071-98, eff. 10-28-98; A by Nev. Transportation Auth. by R091-18, 12-19-2018)

**NAC 706.3963 Pleadings: Answers. ([NRS 233B.050](#), [706.171](#))**

1. A party to a proceeding who desires to contest a petition, an order to show cause or a complaint or make any representation about it to the Authority may file an answer with the Authority.

2. An answer to an order to show cause or a complaint must:

(a) Be in writing; and

(b) Specifically admit or deny each material allegation and state any new matter constituting a defense. Matters alleged by way of an affirmative defense must be separately stated and numbered.

3. If an amendment or correction to a pleading is filed before the filing of an answer, the time within which to answer will be computed from the date of service of the amendment or correction unless the Authority or presiding officer directs otherwise.

4. Except as otherwise ordered by the Authority, the facts set forth in an amendment or correction shall be deemed admitted if an answer to the amendment or correction is not filed. If a party wishes to answer an amendment or correction, he or she must file an answer within 15 days after the service of the amendment or correction unless the Authority or presiding officer directs otherwise.

5. Amendments or corrections made after the filing of an answer need not be answered.

6. Failure to file an answer or failure to indicate a jurisdictional defect in an answer does not waive the right to object to a jurisdictional defect.

(Added to NAC by Transportation Serv. Auth. by R071-98, eff. 10-28-98)

**NAC 706.3964 Pleadings: Answers to petitions.** ([NRS 233B.050](#), [706.171](#)) An answer to a petition must:

1. Be in writing;
2. Be written so as to advise the Authority and parties fully of the nature of the answer;
3. Contain a separate statement and number for each material element of the answer;
4. Be signed by the answering party or, if represented, by his or her attorney or other authorized representative;
5. Include the full name, address and telephone number of the answering party; and
6. Be filed with the Authority within 15 days after service of the petition to which the answer is directed, unless the Authority shortens or extends this time.

(Added to NAC by Transportation Serv. Auth. by R071-98, eff. 10-28-98; A by Nev. Transportation Auth. by R091-18, 12-19-2018)

**NAC 706.397 Pleadings: Protests. ([NRS 233B.050](#), [706.171](#))**

1. Any objection or request to make a statement at a hearing by a person, including, without limitation, a state or local government entity, who is not a party to an application, petition or other matter must be styled a "protest" and such a person must be styled a "protestant." The filing of a protest or request to make a statement does not make the protestant a party.

2. A written protest must legibly set forth a clear statement of the matter to which an objection is made.

3. The Authority will make available a copy of a written protest to the parties against whom it is directed.

4. Even if a hearing on a written protest is not required by law, the Authority will notify the parties and may hold such a hearing if the public interest will be served.

5. A protest at a hearing may be oral or written.

6. At a hearing, the presiding officer shall allow any protestant to enter an appearance in the proceeding and may allow a protestant to make a statement. A protestant who desires to participate as a party in a proceeding must file a written petition for leave to intervene unless the presiding officer upon good cause shown allows an oral petition for leave to intervene. A protestant is entitled to participate as a party only to the extent that leave to intervene is granted, at which time the protestant must be styled an "intervener."

(Added to NAC by Transportation Serv. Auth. by R071-98, eff. 10-28-98; A by Nev. Transportation Auth. by R091-18, 12-19-2018)