

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB FILE NO. R005-26I

**The following document is the initial draft regulation proposed
by the agency submitted on 01/14/2026**

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THE NEVADA TAX
COMMISSION**

**LCB File No. RXXX-XX
January 14th 2026**

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

AUTHORITY: § 1, NRS 360.090, AB375 section 1

A REGULATION relating to intoxicating liquor imposing a surcharge on such sales that are authorized by an ordinance adopted by the board of county commissioners of a county and the governing body of an incorporated city authorizing certain food establishments to sell or deliver alcoholic beverages for consumption off the premises of the establishment under certain circumstances.

Department Summary:

Existing law authorizes certain establishments to sell alcoholic beverages by the drink for consumption on the premises of the establishment. (NRS 369.090, 369.620) Existing law also authorizes a retail liquor store, or a delivery support service acting on behalf of a retail liquor store, to deliver liquor, in its original package, to a consumer in connection with a retail sale of such liquor under certain circumstances. (NRS 369.489)

AB375 bill defines “covered food establishment” to mean, in general, a food establishment that prepares and serves food on the premises and which is licensed to sell at retail alcoholic beverages for consumption on the premises. AB375 authorizes the board of county commissioners of a county or the governing body of an incorporated city to enact an ordinance authorizing, under such conditions as may be imposed by the ordinance, a covered food establishment to sell at retail an alcoholic beverage in a container sealed by the establishment for consumption off the premises of the establishment. AB375 also authorizes the ordinance to authorize a covered food establishment, or a delivery support service acting on behalf of such an establishment, to deliver alcoholic beverages in a container sealed by the establishment to a consumer in connection with the retail sale of such an alcoholic beverage. AB375 requires the Department of Taxation to adopt regulations that provide for the imposition and collection of a surcharge, this regulation sets that surcharge at 50 cents for each retail sale of an alcoholic beverage subject to the surcharge. AB375 requires the revenues collected from the surcharge to be distributed: (1) to the Department in an amount determined to be necessary by the Department to pay the costs of the Department in carrying out the provisions of section 1, which must not exceed \$250,000 each year; and (2) if any money remains, to the Account for the Ignition Interlock and DUI Reduction Program to be used for the purposes for which the money in the Account is used.

There is enacted a new regulation in NAC 369 in support of AB375 of the 83rd session.

1. Definitions: Individual Alcohol beverages are defined as a U.S. standard drink size as defined by the Center for Disease Control which is set up to .6 ounces (14 grams) of pure alcohol per serving
2. The imposition of the surcharge authorized by the ordinance adopted in accordance with law (reference to codified language in NRS 369) is to be set at 50 cents for each retail sale of an alcoholic beverage subject to the surcharge.
 - a) An alcoholic beverage is subject to the surcharge if sealed in a container sealed by the establishment for consumption off the premises of the establishment.
 - b) Applies to individual alcohol beverages

- (1) If the sealed container contains more alcohol, or fraction thereof, than the standard serving size defined in section 1, the surcharge applies to each serving of alcohol in said container. If the excess is not equal to a standard serving the surcharge applies to the excess as if it were a standard serving.