

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB File No. R005-26**

March 2, 2026

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

AUTHORITY: §§ 1-4, NRS 360.090 and section 1 of Assembly Bill No. 375, chapter 422, Statutes of Nevada 2025, at page 2695.

A REGULATION relating to intoxicating liquor; imposing a surcharge on certain sales of alcoholic beverages by a covered food establishment for consumption off the premises of the establishment; providing for the administration and collection of the surcharge; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

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 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: (1) a covered food establishment to sell at retail alcoholic beverages in a sealed container for consumption off the premises; and (2) a covered food establishment, or delivery support service acting on behalf of a covered food establishment, to deliver an alcoholic beverage in a sealed container to a consumer in connection with a retail sale of such an alcoholic beverage. With respect to such retail sales of alcoholic beverages, existing law requires the Department of Taxation to adopt regulations that provide for the imposition and collection of a surcharge not to exceed 50 cents per retail sale. (Section 1 of Assembly Bill No. 375, Chapter 422, Statutes of Nevada 2025, at page 2695)

**Section 2** of this regulation imposes a surcharge of 50 cents upon each retail sale of an alcoholic beverage for consumption off the premises made by a covered food establishment, including each retail sale that occurs as part of a single transaction.

**Section 3** of this regulation requires a covered food establishment to: (1) collect the surcharge from the purchaser at the time of the sale; and (2) deliver a monthly return and the remittance of the amount of the surcharges to the Department on or before the 20th day of the month following the month in which the surcharges were collected. **Section 3** also requires a covered food establishment to display the amount of the surcharge separately from the price of the alcoholic beverage. **Section 4** of this regulation requires a covered food establishment to maintain certain records regarding the surcharge. **Section 4** authorizes the Department, or any person authorized by the Department, to examine the books, papers, records and equipment of a covered food establishment and investigate the business of the covered food establishment to

verify the accuracy of a return or, if no return is made, determine the amount required to be paid to the Department.

**Section 1.** Chapter 369 of NAC is hereby amended by adding thereto the provisions set forth as sections 2, 3 and 4 of this regulation.

**Sec. 2. 1.** *There is hereby imposed upon each retail sale of an alcoholic beverage pursuant to subsection 1 of section 1 of Assembly Bill No. 375, chapter 422, Statutes of Nevada 2025, at page 2695, a surcharge of 50 cents.*

*2. If multiple retail sales of an alcoholic beverage pursuant to subsection 1 of section 1 of Assembly Bill No. 375, chapter 422, Statutes of Nevada 2025, at page 2695, occur as part of a single transaction, the surcharge imposed by this section must be collected for each such retail sale.*

*3. If a covered food establishment seals two or more individually packaged alcoholic beverages sold at retail pursuant to subsection 1 of section 1 of Assembly Bill No. 375, chapter 422, Statutes of Nevada 2025, at page 2695, in a bag, box or other delivery container, the sale of each such alcoholic beverage is nonetheless considered a separate retail sale for the purposes of calculating the amount of the surcharge owed pursuant to this section.*

**Sec. 3. 1.** *A covered food establishment shall, at the time of the sale, collect the surcharge imposed by section 2 of this regulation from the purchaser.*

*2. The amount collected by the covered food establishment from the purchaser for the surcharge must be displayed separately from the list price of the alcoholic beverage, the price of the alcoholic beverage advertised on the premises, the marked price of the alcoholic beverage or any other price of the alcoholic beverage on the sales receipt or other proof of*

*sale. The surcharge must be identified on the receipt or other proof of sale and must be added after the calculation of any tax.*

*3. The covered food establishment shall hold in an account any surcharge collected pursuant to this section until remitted to the Department.*

*4. The covered food establishment shall submit a monthly return on a form prescribed by the Department. The return must include, without limitation:*

*(a) The total number of retail sales of alcoholic beverages pursuant to subsection 1 of section 1 of Assembly Bill No. 375, chapter 422, Statutes of Nevada 2025, at page 2695, made during the immediately preceding month.*

*(b) The total amount of surcharges collected pursuant to section 2 of this regulation.*

*(c) The signature of the person required to file the return or the signature of the person's authorized agent.*

*5. Each covered food establishment that collects a surcharge pursuant to this section shall, on or before the 20th day of the month following the month in which the surcharge is collected, deliver to the Department the monthly return and the remittance of the amount of the surcharge that is payable to the Department.*

*Sec. 4. 1. A covered food establishment shall keep records, receipts, invoices and other pertinent papers regarding any surcharge collected pursuant to section 2 of this regulation.*

*2. Every covered food establishment or person who files the monthly return required pursuant to section 3 of this regulation shall keep such record for a period of not less than 4 years from their making unless the Department, in writing, sooner authorizes their destruction.*

*3. Every covered food establishment or person who fails to file the monthly return required by section 3 of this regulation shall keep such records for a period of not less than 8 years from their making unless the Department, in writing, sooner authorizes their destruction.*

*4. The Department, or any person authorized in writing by the Department, may examine the books, papers, records and equipment of any covered food establishment and may investigate the character of the business of the covered food establishment to verify the accuracy of any monthly return made pursuant to section 3 of this regulation, or, if no monthly return is made by the covered food establishment, to ascertain and determine the amount required to be paid to the Department.*