

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R056-26

May 19, 2026

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

AUTHORITY: §§ 1-3 and 25, NRS 360.090 and 369.150; §§ 4 and 26, NRS 360.090, 369.150 and 369.485; §§ 5, 6, 9 and 11, NRS 360.090, 369.150, 369.230 and 369.240; §§ 7, 8 and 12-24, NRS 360.090, 369.150 and 369.230; § 10, NRS 233B.127, 360.090, 369.150, 369.230 and 369.280.

A REGULATION relating to the taxation of intoxicating liquor; authorizing a wholesale dealer to accept certain methods of payments other than electronic funds transfer from a retail liquor store for the delivery of beer, wine and distilled spirits under certain circumstances; requiring a wholesale dealer to provide certain notice to a retail liquor store before initiating an electronic funds transfer; requiring an agreement between a wholesale dealer and electronic payment facilitator to contain certain provisions; prescribing the contents of certain verified complaints and verified answers filed with the Department of Taxation; authorizing the Department to issue a notice of intent to suspend or revoke a license under certain circumstances; authorizing the Department to issue a licensee a citation under certain circumstances; authorizing the Executive Director of the Department to summarily suspend a license under certain circumstances; establishing procedures concerning the temporary or summary suspension or permanent revocation of a license by the Department; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law: (1) provides for the licensure of certain persons engaged in activities relating to the distribution and sale of intoxicating liquor in this State; (2) requires the Department of Taxation to administer the provisions of law regulating the distribution of intoxicating liquor in this State; and (3) requires the Nevada Tax Commission to adopt regulations for carrying on the business of the Department. (NRS 360.090, 369.150, 369.180)

Existing law: (1) with certain exceptions, requires payment from a retail liquor store to a wholesale dealer for the delivery of beer, wine or distilled spirits to be made by electronic funds transfer; and (2) prohibits a wholesale dealer from paying, directly or indirectly, any fees incurred by a retail liquor store for such an electronic funds transfer. (NRS 369.485) Existing regulations: (1) authorize a retail liquor store to make a payment to a wholesale dealer for the delivery of liquor by the use of the electronic transfer of money; (2) prohibit a wholesale dealer from paying any costs incurred by the retail liquor store for the use of the electronic transfer of

money; and (3) prohibit a retail liquor store from conditioning any purchase of liquor on the consent of a wholesale dealer to use electronic transfer of money. (NAC 369.055) **Section 26** of this regulation repeals these now obsolete provisions. **Section 4** of this regulation authorizes a wholesale dealer to elect to accept payment from a retail liquor store for such deliveries using a method of payment other than electronic funds transfer in certain circumstances. **Section 4** further authorizes a wholesale dealer to revoke this election and instead require any payment made by a retail liquor store for the delivery of beer, wine or distilled spirits to be made using electronic funds transfer, with certain exceptions. Additionally, **section 4** prohibits a wholesale dealer from: (1) entering into an agreement with an electronic payment facilitator unless the agreement contains a provision requiring the electronic payment facilitator to provide certain notice to a retail liquor store before the electronic payment facilitator initiates an electronic funds transfer from the retail liquor store; and (2) otherwise authorizing an electronic payment facilitator to, on behalf of the wholesale dealer, initiate an electronic funds transfer from the bank account of a retail liquor store without first providing the retail liquor store with certain notice before the electronic payment facilitator initiates the electronic funds transfer.

Existing law authorizes the Department to: (1) investigate, upon its own motion, the action of any person licensed under provisions of existing law relating to intoxicating liquor; (2) temporarily suspend or permanently revoke any such license for certain acts or omissions of the licensee; and (3) summarily suspend the license of a licensee in certain circumstances. (NRS 369.230, 369.280) Existing law additionally requires the Department, upon the receipt of a verified complaint filed by any person charging a licensee with the commission of certain acts which are cause for suspending or revoking the license of the licensee, to issue forthwith a citation to the licensee directing him or her to appear before the Department by filing a verified answer within 10 days after he or she is served with the verified complaint. (NRS 369.240) Existing law additionally: (1) requires the Department to hold a hearing on the verified complaint before rendering a final decision on whether to suspend or revoke the license of a licensee upon whom a verified complaint is filed; and (2) establishes certain procedures relating to such hearings. (NRS 369.250-369.270) **Sections 5 and 6** of this regulation prescribe the content and form of a verified complaint and verified answer, respectively, that is filed with the Department. **Section 7** of this regulation authorizes the Department to issue a notice of intent to suspend or revoke the license of a licensee if the Department believes that grounds exist for the suspension or revocation of the license. If a licensee who is issued such a notice fails to demonstrate that he or she is in compliance with all lawful requirements for retention of the license, or upon certain other circumstances, **section 8** of this regulation authorizes the Department to, without receipt of a verified complaint, issue the licensee a citation in a similar manner provided under existing law for the issuance of citations upon receipt of a verified complaint. **Section 9** of this regulation prescribes certain content that is required to be included in any citation issued by the Department. **Section 10** of this regulation: (1) authorizes the Executive Director of the Department to issue an order summarily suspending a license if public health, safety or welfare imperatively requires the summary suspension of the license; and (2) establishes certain requirements for such an order and the proceedings required to be conducted after the issuance of such an order.

Section 11 of this regulation: (1) provides that the Commission will, upon the issuance of any notice of hearing by the Department or order summarily suspending a license by the Executive Director, appoint an administrative law judge as a hearing officer to preside over the applicable matter; and (2) establishes the applicability of the provisions of **sections 12-24** of this regulation,

which establish certain procedures, to all contested cases concerning the suspension or revocation of a license by the Department or Executive Director.

Section 12 authorizes a hearing officer to hold a prehearing conference and a conference before the taking of testimony. **Sections 13 and 14** provide for the filing of briefs and disclosure of certain other documents by the parties before a hearing. **Section 15** establishes requirements for motions made by a party before a hearing and responses to such motions. **Section 16** authorizes a party to be represented at a hearing by certain other persons, including an attorney who meets certain requirements. **Section 17** authorizes a hearing officer to grant continuances or recesses in certain circumstances and sets forth the procedure for a licensee to obtain an extension of time to file a verified answer to a citation. **Section 18** authorizes: (1) a hearing officer to, if a licensee fails to appear at a hearing, proceed with the hearing and consider the case on its merits without the participation of the licensee, if certain other requirements are met; and (2) a licensee who failed to appear for a hearing to seek a new hearing on the matter under certain circumstances. **Section 19** provides that the Department bears the burden of proof in a hearing, and establishes the standard of proof as a preponderance of the evidence. **Section 20:** (1) prescribes the order of proceedings at a hearing; (2) authorizes the hearing officer to modify the prescribed order of the proceedings; (3) requires the hearing officer, at the close of the hearing, to prepare written findings of facts and conclusions of law and to issue his or her decision on the issues presented at the hearing; and (4) requires the hearing officer to serve such findings, conclusions and his or her decision on the parties within a certain time. **Section 21** establishes provisions relating to the kinds of evidence that may be admitted during a hearing. **Section 22:** (1) authorizes a party to file a notice of appeal of a decision of a hearing officer with the Commission; and (2) sets forth the timing and requirements for the filing of certain briefs with the Commission after a party files a notice of appeal. **Section 23:** (1) requires the Executive Director, upon the expiration of the period for filing briefs set forth by **section 22**, to schedule oral argument on the appeal at the next meeting of the Commission; (2) establishes the amount of time each party has for oral argument; (3) sets forth the actions the Commission may take on an appeal; and (4) prescribes the manner in which the Executive Director will communicate the final decision of the Commission on an appeal. **Section 24** provides that a final order issued by a hearing officer that suspends or revokes a license must not become effective until 30 days after the issuance of the final order.

Sections 2 and 3 of this regulation define certain terms relating to the procedures for the temporary suspension or permanent revocation of a license by the Department, and **section 25** of this regulation establishes the applicability of those definitions to provisions of existing regulations relating to intoxicating liquor.

Section 1. Chapter 369 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 24, inclusive, of this regulation.

Sec. 2. *“Commission” means the Nevada Tax Commission.*

Sec. 3. *“Hearing officer” means an administrative law judge appointed by the Commission pursuant to section 11 of this regulation.*

Sec. 4. 1. Notwithstanding the provisions of subsection 5 of NRS 369.485, a wholesale dealer may elect to accept payments from a retail liquor store for the delivery of beer, wine or distilled spirits made using a method of payment other than electronic funds transfer, including, without limitation, a payment made by check, if the wholesale dealer determines, in its sole discretion, that:

(a) The retail liquor store does not have the present ability to use electronic funds transfer to make payments for the delivery of beer, wine or distilled spirits; or

(b) Good cause exists to accept another form of payment from the retail liquor store, which may include, without limitation, the existence of a longstanding arrangement for payments between the wholesale dealer and the retail liquor store or the history of on-time payments made by the retail liquor store.

2. A wholesale dealer who elects to accept payments made by a retail liquor store for the delivery of beer, wine or distilled spirits using a payment method other than electronic funds transfer pursuant to subsection 1 may, at any time, revoke such an election and, except as otherwise provided by subsection 6 or 7 of NRS 369.485, require any payment made by the retail liquor store for the delivery of beer, wine or distilled spirits to be made using electronic funds transfer pursuant to subsection 5 of NRS 369.485.

3. A wholesale dealer shall not:

(a) Enter into an agreement with an electronic payment facilitator for the purpose of initiating electronic funds transfers from retail liquor stores on behalf of the wholesale dealer unless the agreement contains a provision that requires the electronic payment facilitator to send a written notification to a retail liquor store not less than 5 days before the date on which the electronic payment facilitator will initiate an electronic funds transfer from the bank

account of the retail liquor store informing the retail liquor store of the date on which the electronic payment facilitator will initiate the electronic funds transfer; or

(b) Otherwise authorize an electronic payment facilitator to initiate an electronic funds transfer from the bank account of a retail liquor store on behalf of the wholesale dealer unless the wholesale dealer or the electronic payment facilitator sends a written notification to the retail liquor store not less than 5 days before the date on which the electronic payment facilitator will initiate the electronic funds transfer from the bank account of the retail liquor store informing the retail liquor store of the date on which the electronic payment facilitator will initiate the electronic funds transfer.

4. As used in this section, “electronic payment facilitator” means any person who, on behalf of a wholesale dealer, initiates or otherwise facilitates the withdrawal of funds from the bank account of a retail liquor store, using electronic funds transfer, for the payment for the delivery of beer, wine or distilled spirits pursuant to NRS 369.485.

Sec. 5. *A verified complaint filed by a complainant with the Department pursuant to NRS 369.240 must:*

1. Detail the specific facts, which must be based on the direct personal knowledge or information and belief of the complainant, causing the complainant to believe that the holder of a license issued pursuant to chapter 369 of NRS has committed or engaged in one or more acts or omissions which would be grounds to suspend or revoke the license of the licensee; and

2. Be signed by the complainant under penalty of perjury.

Sec. 6. *A verified answer filed by a licensee with the Department pursuant to NRS 369.240 or section 8 of this regulation must:*

1. Admit or deny the allegations set forth in the citation or verified complaint served upon the licensee;

2. Detail the specific facts, which must be based on the direct personal knowledge or information and belief of the licensee, as to why the licensee believes that he or she has not committed any act or omission which is grounds for the revocation or suspension of his or her license; and

3. Be signed by the licensee under penalty of perjury.

Sec. 7. 1. If the Department has reason to believe, based on the results of an investigation conducted by the Department on its own motion, that a license issued pursuant to chapter 369 of NRS should be temporarily suspended or permanently revoked, the Department may issue the licensee a notice of intent to suspend or revoke the license.

2. A notice issued pursuant to subsection 1 must be served on the licensee by certified mail at the mailing address most recently provided to the Department by the licensee.

3. A licensee may, within 10 days after his or her receipt of a notice issued pursuant to subsection 1, respond to the notice with evidence demonstrating to the satisfaction of the Department that he or she is in full compliance with all lawful requirements for the retention of the license.

4. With respect to a licensee who is issued a notice pursuant to subsection 1, the Department will, not later than 30 days after the expiration of the period of time for responding to the notice set forth in subsection 3:

(a) Close the matter against the licensee;

(b) Settle the matter against the licensee with or without a plan of correction;

(c) Request additional information from the licensee or other persons;

(d) Issue a citation to the licensee pursuant to section 8 of this regulation; or

(e) Take any other enforcement action against the licensee which is authorized by chapter 360 or 369 of NRS, including, without limitation, issuing a civil penalty against the licensee, issuing a deficiency determination against the licensee or seizing shipments of liquor as described in NRS 369.420.

5. If a licensee has previously received a notice issued pursuant to subsection 1, for any subsequent alleged violation of the same statutory provision during the 2-year period immediately following the issuance of such a notice or a citation issued pursuant to NRS 369.240 or section 8 of this regulation, the licensee is not entitled to the 10-day period to demonstrate compliance described in subsection 3, and the Department may immediately issue the licensee a citation pursuant to section 8 of this regulation.

Sec. 8. 1. If a licensee who is issued a notice pursuant to subsection 1 of section 7 of this regulation does not demonstrate compliance within the 10-day period described in subsection 3 of section 7 of this regulation or is not entitled to the 10-day period to demonstrate compliance pursuant to subsection 5 of section 7 of this regulation, the Department may issue the licensee a citation pursuant to this section.

2. A citation issued pursuant to subsection 1:

(a) Must satisfy the requirements of section 9 of this regulation; and

(b) Will be served by Department in the same manner as a citation issued by the Department pursuant to NRS 369.240.

3. Except as otherwise provided by subsection 2 of section 17 of this regulation, a licensee who is served with a citation pursuant to this section shall file a verified answer with the Department not later than 10 days after service of the citation. A verified answer filed by a

licensee pursuant to this subsection must satisfy the requirements of section 6 of this regulation.

4. The failure of a licensee who is served with a citation pursuant to this section to file a verified answer with the Department within the time prescribed by subsection 3 shall be deemed an admission by the licensee of the commission of the act or acts set forth in the citation. The Department will temporarily suspend or permanently revoke the license of such a licensee without a hearing. Notice of the suspension or revocation of a license pursuant to this subsection will be issued by the Department in the manner prescribed for the suspension or revocation of a license by the Department pursuant to subsection 2 of NRS 369.240.

5. Upon the receipt of a verified answer filed by a licensee pursuant to subsection 3, the Department will set a hearing on the citation and send notice of the hearing to the licensee not later than 5 days before the date of the hearing. Such notice will be served on the licensee in the manner prescribed for the service of similar notices by the Department pursuant to NRS 369.250.

Sec. 9. A citation issued by the Department pursuant to NRS 369.240 or section 8 of this regulation must:

1. Include a statement of the legal authority for the suspension or revocation of the license;

2. Include a statement of the facts which support the belief of the Department that the license should be suspended or revoked; and

3. Direct the licensee to file a verified answer with the Department in accordance with the requirements prescribed by subsection 1 of NRS 369.240 or subsection 3 of section 8 of this regulation, as applicable.

Sec. 10. 1. *The Executive Director may issue an order to summarily suspend a license of a licensee pending proceedings to permanently revoke the license if, after an investigation, the Executive Director determines that public health, safety or welfare imperatively requires the summary suspension of the license. An order summarily suspending a license pursuant to this section must contain the findings required by subsection 3 of NRS 233B.127.*

2. Upon the issuance of an order summarily suspending the license of a licensee pursuant to subsection 1, the Department will fix a time and place for a hearing to be conducted on the matter, and serve the licensee with notice of the hearing in the manner prescribed for the service of similar notices by the Department pursuant to NRS 369.250.

3. Notwithstanding the provisions of subsection 4 of section 20 of this regulation, a hearing officer presiding over a hearing concerning the summary suspension of a license pursuant to this section must render his or her final decision on the matter within the timeframe prescribed by subsection 3 of NRS 233B.127, unless the Department and licensee mutually agree, in writing, to a longer period.

Sec. 11. 1. *Upon the issuance of a notice of hearing by the Department pursuant to NRS 369.250 or subsection 5 of section 8 of this regulation or an order of the Executive Director summarily suspending a license pursuant to section 10 of this regulation, the Commission will appoint an administrative law judge to act as a hearing officer regarding the matter.*

2. The provisions of sections 12 to 24, inclusive, of this regulation govern practice and procedure in contested cases concerning the suspension or revocation of a license pursuant to a citation issued by the Department pursuant to NRS 369.240 or section 8 of this regulation or

any order summarily suspending a license issued by the Executive Director pursuant to section 10 of this regulation.

Sec. 12. 1. *The hearing officer may, upon his or her own motion or the motion of a party, hold a prehearing conference for the purpose of formulating or simplifying the issues, obtaining admissions of fact from the licensee or documents which will avoid unnecessary proof, arranging for the exchange of proposed exhibits or prepared expert testimony, limiting the number of witnesses, establishing or reviewing any procedure for the hearing and taking any other action which may promote the orderly conduct of the proceedings or expedite the disposition or settlement thereof.*

2. The action taken at a prehearing conference and the agreements, admissions or stipulations made by the parties concerned must be made a part of the record and must be approved by the parties. When approved, the action will control the course of subsequent proceedings, unless otherwise stipulated to by all the parties of record with the consent of the hearing officer.

3. In any proceeding the hearing officer may, in his or her own discretion, call all of the parties together for a conference before the taking of testimony. The hearing officer shall state on the record the results of the conference.

Sec. 13. 1. *A hearing officer may order the parties to file briefs with the hearing officer before the hearing.*

2. Any brief filed with the hearing officer must be accompanied by an affidavit from the proponent showing service on all other parties of record.

Sec. 14. 1. *Unless otherwise ordered by the hearing officer, the parties must, not later than 5 business days before the date of the hearing set forth in the notice of hearing, provide*

to the hearing officer and the other parties a copy of each document which is reasonably available and which the parties reasonably believe will be used in support of their respective positions.

2. The parties may supplement the documents provided pursuant to subsection 1 on or before the date of the hearing only if good cause exists to demonstrate why the supplemental documents were not provided within the time required by subsection 1.

3. A hearing officer may exclude any document not timely provided pursuant to subsection 1 or 2.

Sec. 15. 1. All motions, unless made at a hearing, must be:

(a) Made in writing; and

(b) Served on the opposing parties and the hearing officer at least 10 business days before the date of the hearing or as stipulated by the parties and granted by the hearing officer.

2. Any response to a motion, other than a motion made at a hearing, must be:

(a) Made in writing; and

(b) Served on the opposing parties and the hearing officer within 7 business days after receipt of the motion or as stipulated by the parties and granted by the hearing officer.

Sec. 16. 1. A party may appear in person at a hearing or may be represented by an attorney, an accountant or an officer, employee or other authorized representative of the party.

2. An attorney who represents a party at a hearing:

(a) Must be admitted to practice and in good standing before the highest court of any state of the United States; and

(b) If the attorney is not admitted to practice and in good standing before the Supreme Court of Nevada, must be associated with an attorney so admitted and in good standing.

Sec. 17. 1. *A hearing officer may, in his or her own discretion, either before or during a hearing, grant continuances or recesses.*

2. A licensee may file a motion showing good cause to extend the time to file a verified answer pursuant to NRS 369.240 or subsection 3 of section 8 of this regulation within 10 days after the licensee is served with a citation pursuant to NRS 369.240 or section 8 of this regulation, as applicable. The motion must be accompanied by an acknowledgment signed by the licensee stating that the licensee understands that if the motion is granted, the licensee waives his or her right to a final decision within 60 days after the date of service of the citation pursuant to subsection 4 of section 20 of this regulation, and the timeframe to receive a decision will be extended for a period commensurate with the length of the extension granted by the hearing officer under this section.

Sec. 18. 1. *If:*

(a) A licensee fails to appear at a hearing;

(b) The hearing officer has not granted a continuance;

(c) The Department offers proof that the licensee was given proper notice of the hearing;

and

(d) The hearing officer makes a determination that the licensee was given proper notice of the hearing,

↳ the hearing officer may proceed to consider the case on its merits without the participation of the licensee and dispose of the case based on the evidence before him or her.

2. A licensee who has failed to appear for a hearing may, before the effective date of a final order suspending or revoking the license of the licensee, file a petition with the Department, in the manner prescribed by the Department, for a new hearing on the matter. If

the licensee has made an appearance at a hearing held before a board of county commissioners or governing body of a city regarding the matter, the petition submitted by the licensee must be accompanied by an original or certified copy of the proceedings before the board of county commissioners or governing body of a city, as applicable, including, without limitation, a transcript of any such proceedings.

3. Upon the filing of a petition for a new hearing pursuant to subsection 2, the Department may take any of the actions set forth in subsection 1 of NRS 369.270.

Sec. 19. The Department has the burden of proof in any hearing held pursuant to sections 12 to 24, inclusive, of this regulation. The standard of proof in such a hearing is a preponderance of the evidence.

Sec. 20. 1. Except as otherwise provided by subsection 2, at a hearing conducted pursuant to sections 12 to 24, inclusive, of this regulation, following a statement of the case and consideration of any preliminary matters, evidence may be received in any manner ordered by the hearing officer, but the hearing will ordinarily proceed in the following order:

(a) The Department will present witnesses and evidence and the licensee may cross-examine the witnesses in the order in which they are presented by the Department.

(b) After the Department has completed its presentation of witnesses and evidence, the licensee may present witnesses and evidence and the Department may cross-examine the witnesses in the order in which they are presented by the licensee.

(c) After the licensee has completed its presentation of witnesses and evidence, the Department may call any rebuttal witnesses and the licensee may cross-examine the witnesses.

(d) The hearing officer may question any witness, party, counsel or representative at any time.

2. *The hearing officer may order that evidence be taken out of order to allow a witness to be examined successively by the Department and the licensee, in the order chosen by the hearing officer.*

3. *After the close of the hearing, the hearing officer shall prepare written findings of fact, conclusions of law and his or her decision on the issues presented at the hearing.*

4. *Unless otherwise stipulated by the parties and approved by the hearing officer or where an extension of time to file a verified answer has been granted by the hearing officer pursuant to section 17 of this regulation, the hearing officer shall issue his or her decision and serve on all parties of record a copy of the decision and the accompanying findings of fact and conclusions of law not later than the time prescribed by subsection 2 of NRS 369.260.*

5. *The hearing officer shall serve his or her decision and the accompanying findings of fact and conclusions of law on the parties in the same manner prescribed for the service of notices by the Department pursuant to NRS 369.250.*

6. *A decision issued by a hearing officer pursuant to this section becomes final and effective 30 days after the date on which the decision was served on the licensee.*

7. *A licensee may not seek a stay of a decision made by the hearing officer to suspend or revoke his or her license. If a licensee files a notice of appeal of the decision of the hearing officer with the Commission pursuant to section 22 of this regulation, the decision of the hearing officer will remain effective as prescribed in the decision or final order, unless and until the Commission reverses or modifies in relevant part the decision or order of the hearing officer.*

Sec. 21. 1. *In conducting a hearing, the hearing officer is not bound by the technical rules of evidence and no informality in any proceeding or in the manner or order of taking testimony invalidates any order or decision by the hearing officer.*

2. Rules of evidence used in the courts of this State will be generally followed, but may be relaxed in the discretion of the hearing officer if deviation from the technical rules of evidence will aid in ascertaining facts.

3. Hearsay evidence, as that term is used in civil actions, may be admitted for the purpose of supplementing or explaining other evidence, but is not sufficient to support findings of fact unless it would be admissible over objection in civil actions.

4. Evidence admitted at a hearing must be material and relevant to the issues.

5. If an objection is made to the admissibility of evidence, the evidence may be received but it is subject to any subsequent ruling of the hearing officer.

6. The hearing officer may, with or without objection, exclude inadmissible, incompetent, cumulative, unduly repetitious, immaterial or irrelevant evidence.

7. A party objecting to the introduction of evidence shall briefly state the grounds of objection at the time that the evidence is offered.

Sec. 22. 1. *A party may, within 30 days after service of a decision issued by a hearing officer pursuant to section 20 of this regulation, file a notice of appeal with the Commission.*

2. A notice of appeal filed pursuant to this section must be served on all parties and must identify the:

(a) Decision from which the party appeals;

(b) Date on which the decision was issued; and

(c) Basis for the appeal, which must arise from one or more of the grounds set forth in subsection 3 of NRS 233B.135.

3. Within 30 days after filing a notice of appeal pursuant to subsection 1, the appellant shall file with the Commission an opening brief. The brief must be served on all parties and:

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

(b) Designate the parts of the record before the hearing officer that the appellant deems relevant to his or her appeal.

4. An opposing party may, except as otherwise directed by the Commission, and not later than 30 days after service of an opening brief, file with the Commission a response brief rebutting only the points raised in the opening brief. Such a response brief may include identification of the parts of the record before the hearing officer that the opposing party deems relevant to his or her response.

5. An appellant may, not later than 30 days after the filing of a response brief pursuant to subsection 4, file with the Commission a reply brief which, unless otherwise directed by the Commission, may only address those matters set forth in the answering brief.

Sec. 23. *1. Upon the filing of all briefs pursuant to section 22 of this regulation or the expiration of the time for filing such briefs, the Executive Director shall schedule oral argument on the appeal at the next meeting of the Commission.*

2. Oral argument will be limited to 15 minutes for each party. The appellant must present his or her argument first but may reserve time for rebuttal following the presentation of argument by the opposing party. The Commission will only consider evidence submitted to the

hearing officer and identified in the opening brief of the appellant or response brief of an opposing party.

3. The Commission may affirm, reverse or modify the decision of the hearing officer or remand the case to the hearing officer. The Executive Director shall, on behalf of the Commission, issue a written decision on the appeal.

4. The Executive Director shall serve his or her decision on the appeal in the same manner prescribed for the service of notices by the Department pursuant to NRS 369.250.

5. Unless the Commission remands a case to the hearing officer, the decision of the Commission is a final decision in a contested case for the purposes of judicial review.

Sec. 24. *If a final order issued by a hearing officer or the Commission temporarily suspends or permanently revokes the license of a licensee:*

1. The final order must not become effective and the license must not be suspended or revoked until 30 days after the date of the issuance of the final order. Upon the effective date of the final order, the Department will temporarily suspend or permanently revoke the license of the licensee as set forth in the order.

2. The licensee shall, within 5 business days after the date on which the final order is issued, notify each supplier and customer, other than a retail customer, of the licensee of the revocation or suspension of the license and the date on which the revocation or suspension becomes effective.

3. Until the date on which the revocation or suspension of the license is effective, the licensee may continue to engage in any lawful activity otherwise authorized or permitted pursuant to chapter 369 of NRS.

Sec. 25. NAC 369.001 is hereby amended to read as follows:

369.001 As used in this chapter, unless the context otherwise requires, the words and terms defined in NAC 369.002 to 369.008, inclusive, *and sections 2 and 3 of this regulation*, have the meanings ascribed to them in those sections.

Sec. 26. NAC 369.055 is hereby repealed.

TEXT OF REPEALED SECTION

369.055 Payment to wholesale dealer by retail liquor store by electronic transfer of money authorized. (NRS 369.150, 369.485)

1. A retail liquor store may make payment to a wholesale dealer for liquor pursuant to NRS 369.485 by use of the electronic transfer of money if the wholesale dealer:

- (a) Consents to the use of the electronic transfer of money for such payment; and
- (b) Does not pay any costs incurred by the retail liquor store for use of the electronic transfer of money.

2. A retail liquor store shall not condition any purchase of liquor from a wholesale dealer upon the consent of the wholesale dealer to the use of the electronic transfer of money to make payment for the liquor.

3. As used in this section, “electronic transfer of money” means any transfer of money, other than a transaction initiated by a check, draft or other similar instrument, that is initiated through an electronic terminal, telephone, computer or magnetic tape for the purpose of ordering,

instructing or authorizing a financial institution or person holding an account on behalf of another to debit or credit an account.