

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB FILE NO. R100-26I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 4/28/2026**

# **AB594 REGS**

## **DEFINITIONS**

Except as otherwise provided in this section and unless the context otherwise requires, for the purposes of this chapter, references to the “NAICS” means the most recent edition of the “North American Industry Classification System,” published by the Bureau of the Census of the United States Department of Commerce.

## **NAICS NEW EDITIONS**

Except as otherwise provided in this section and unless the context otherwise requires, for the purposes of this chapter, references to the “NAICS” means the most recent edition of the “North American Industry Classification System,” published by the Bureau of the Census of the United States Department of Commerce.

The Department shall review each new NAICS edition published after July 1, 2025. If:

1. The Department determines that the adoption of the new edition would not cause any business entity to be categorized in a different business category set forth in NRS 363C.310 to 363C.550, inclusive, the new edition becomes effective by operation of law.
2. The Department determines that the adoption of the new edition would cause a business entity to be categorized in a different business category set forth in NRS 363C.310 to 363C.550, inclusive, or would cause a business entity categorized in the unclassified business category pursuant to NRS 363C.560 to be categorized in a business category set forth in NRS 363C.310 to 363C.550, inclusive, the Department shall:
  - a. Notify the Office of Finance and the Fiscal Analysis Division of the Legislative Counsel Bureau; and
  - b. Post a notice on its website informing the public that the newest version will not become effective unless Legislation adopting the edition is enacted by the Legislature and approved by the Governor.