

**PROPOSED REGULATION OF THE  
COMMITTEE ON LOCAL GOVERNMENT FINANCE**

**LCB FILE NO. R139-26I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 06/17/2026**

# Updates to Chapter 354 (CLFG)

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

## **NAC 354.942 Advisory opinions: Form; contents; issuance; delivery; appeals.** (NRS 233B.120)

1. Advisory opinions must:

(a) Be written;

(b) Include a statement of facts, question, analysis and opinion;

(c) Be issued by the *Executive* Director ~~[within 45]~~ *not later than 60* days after the *date the Department sends the petitioner a letter acknowledging receipt [filing]* of the petition. *If the Executive Director requests additional information from the petitioner, the Executive Director shall issue the advisory opinion not later than 60 days*

*after the petitioner submits the additional information. [unless] T*he *Executive* Director *may*, in writing, *extend either period [orders an extension of time up to a maximum of] for not more than an additional* 60 days ~~after filing~~; and

(d) Be delivered to the petitioner in person or by certified mail~~[,]~~, *unless the petitioner agrees in writing to accept delivery by electronic means.*

2. Advisory opinions issued by the Director are appealable to the Committee. An appeal of an advisory opinion issued by the Director must be filed not later than 20 days after receipt of the advisory opinion and state with particularity the issues presented, the points of law or fact on which the party relies and the relief requested.

3. If a person files an appeal of an advisory opinion pursuant to subsection 2, the Committee will hold a hearing on the advisory opinion. The Committee will provide notice of the hearing to the person who filed the appeal not later than 15 days before the hearing.

4. After the close of a hearing held pursuant to subsection 3, the Committee will issue an order that adopts, reverses or modifies, in whole or in part, the advisory opinion issued by the Director. The Director shall issue the written order and an advisory opinion that reflects the order not later than 60 days after the order is made.