

**SMALL BUSINESS IMPACT STATEMENT AS REQUIRED BY  
NRS 233B.0608 and NRS 233B.0609**

**LCB File No. R180-24**

**1. Background**

LCB File No. R180-24, establishes requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and provides other matters properly relating thereto.

Existing law requires: (1) the Department of Taxation to carry out the provisions of existing law regulating the distribution of alcoholic beverages in this State; and (2) the Nevada Tax Commission to adopt regulations for carrying on the business of the Department. (NRS 360.090, 369.150)

Existing law imposes certain requirements on persons who produce alcoholic beverages outside this State. (NRS 369.111, 369.386, 369.430) Under existing law, these producers of alcoholic beverages, or their designated agents, are required to obtain a certificate of compliance from the Department and furnish to the Department monthly reports of the quantity and type of alcoholic beverages sold and shipped to licensed importers in Nevada during the preceding month. (NRS 369.111, 369.430) This regulation requires a person who produces alcoholic beverages outside this State, and who uses a warehouse, bonded warehouse or logistics company to facilitate the importation of those alcoholic beverages into this State, to: (1) obtain a certificate of compliance; and (2) designate the warehouse, bonded warehouse or logistics company as its designated agent. This regulation further requires the person producing the alcoholic beverages outside this State, rather than the warehouse, bonded warehouse or logistics company, to furnish to the Department the monthly reports required by existing law.

**2. A description of the manner in which comment was solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.**

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R180-24. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department to 226 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

The content responses are summarized below:

- No response was received for LCB Draft of Proposed Regulation - File No. R180-24.

Anyone interested in obtaining a copy of the completed small business impact questionnaire used for this summary, can contact:

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**3. The manner in which the analysis was conducted, including the methods used to determine the impacts of the proposed regulation on small businesses.**

No response was received for LCB Draft of Proposed Regulation R180-24 for the questionnaire regarding the impact of the regulation on small businesses. Accordingly, the Department analyzed the proposed language of the regulation and used informed, reasonable judgment in determining that there will not be an impact on small businesses.

**4. The estimated economic effect of the proposed regulation on the small businesses which it is to regulate:**

**Adverse and Beneficial Effects**

The Department finds that there is no reasonable, foreseeable or anticipated adverse or beneficial economic effect on small businesses.

**Direct and Indirect Effects**

The Department finds that there is no reasonable, foreseeable or anticipated direct or indirect economic effect on small businesses.

**5. A description of the methods that the agency considered to reduce the impact of the proposed regulation on small businesses and a statement regarding whether the agency actually used any of those methods.**

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R180-24. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department to 226 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

As no responses were received from small businesses, the Department determined there was not an impact on small businesses.

**6. The estimated cost to the agency for enforcement of the proposed regulation.**

The proposed permanent regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

**7. If the proposed regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.**

The proposed permanent regulation does not include a new fee or increases an existing fee.

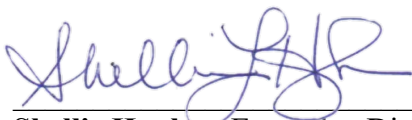
**8. If the proposed regulation includes provisions which duplicate or are more stringent than federal, state or local standards regulating the same activity, an explanation of why such duplicative or more stringent provisions are necessary.**

The proposed regulation does not overlap or duplicate any regulation of other federal, state or local government entities.

**9. The reasons for the conclusion of the agency regarding the impact of a regulation on small businesses.**

The Department has determined that there will be no adverse impacts to small businesses based on its analysis of the proposed regulations and lack of public comment.

**I hereby certify, to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that this statement was properly prepared, and the information contained herein is accurate.**



**Shellie Hughes**, Executive Director

October 13, 2025