

LCB File No. R030-99

PROPOSED REGULATION OF THE NEVADA TAX COMMISSION

June 10, 1999

EXPLANATION—Matter in *italics* is new, matter in brackets ~~+~~ is material to be omitted.

AUTHORITY: NRS 482.313 and NRS 360.090.

**Section 1.** NAC 482.286 is hereby amended to read as follows:

**Maintenance, preservation and examination of documents for verifying report filed with department *of taxation and department of motor vehicles and public safety*.**

1. Each short-term lessor shall retain records, receipts, invoices and other pertinent papers verifying the report filed with the department *of taxation and department of motor vehicles and public safety* pursuant to paragraph (a) of subsection 2 of NRS 482.313.

2. Each such record, receipt, invoice and other pertinent paper must be preserved intact for at least 36 months after the date ~~that~~ the record, receipt, invoice or paper was made.

3. The records, receipts, invoices and other pertinent papers must be available at all times during normal business hours for examination and copying by the department *of taxation* or its authorized agents.