

LCB File No. R041-99

PROPOSED REGULATION OF THE NEVADA TAX COMMISSION

June 11, 1999

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

AUTHORITY: NRS 361.803, NRS 361.833, NRS 361.873 and NRS 360.090.

Section 1. NAC 361.870 is hereby amended to read as follows:

Extension of time to file claim.

1. Filing deadlines may be extended for good cause by the department.
2. Extensions of time to file the claim will be granted in the following situations:

(a) If the claimant submits a certificate of a medical doctor, hospital administrator or other similarly responsible official, stating that the claimant was incapacitated by illness or disability for a minimum of 60 days immediately preceding the date of the filing of claims, the claimant will be allowed an additional 30 days after the incapacity or disability within which to file a claim for a refund.

~~{(b) If a claimant makes an affirmative showing that he was continuously absent from the state for a period of at least 60 days but not more than 90 days, immediately preceding the date of filing for claims and supplies evidence satisfactory to the department that he is a domiciliary of the state, the claimant will be allowed an additional 15 days after his return to the state within which to file a claim.}~~

~~{(e)}~~ (b) If the department determines that in its judgment good cause exists for a claimant's failure to timely file a claim, the claimant will be allowed an additional period of time, which the department determines is appropriate and reasonable, within which to file a claim.

~~{3. In no event will any extension of time for the filing of a claim be granted beyond October 31 of the applicable year.}~~

Section 2. NAC 361 is hereby amended by adding the following:

Rent: Other costs included.

1. *When a claimant's "rent" includes such items as food, utilities, fuel, attendant care and/or nursing services, institutional care, furnishings, etc.; 40% of the total paid by the claimant will be considered "rent" for this program.*
2. *When only utilities are included in the rent paid by a claimant, and are not separately stated, 15% of the rent amount paid by the claimant will be subtracted for utilities; and the net result will be considered "rent" for this program.*