

**PROPOSED REGULATION OF THE  
DEPARTMENT OF TAXATION**

**LCB File No. R041-99**

August 12, 1999

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

AUTHORITY: NRS 361.873.

**Section 1.** Chapter 361 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this regulation.

**Sec. 2.** *As used in NAC 361.866 to 361.876, inclusive, and sections 2 and 3 of this regulation, unless the context otherwise requires, the words and terms defined in NRS 361.810 to 361.832, inclusive, have the meanings ascribed to them in those sections.*

**Sec. 3.** *If the amount paid by a claimant pursuant to a bona fide tenancy or leasing agreement for the right to occupy a home or lot during the calendar year immediately preceding the filing of his claim includes, without being stated separately, any amount paid:*

*1. For food, furnishings, fuel, nursing services, attendant care or institutional care, the total annual rent paid by the claimant shall be deemed to be 40 percent of the total amount paid pursuant to the tenancy or leasing agreement.*

*2. Except as otherwise provided in subsection 1, for utilities, the total annual rent paid by the claimant shall be deemed to be 85 percent of the total amount paid pursuant to the tenancy or leasing agreement.*

**Sec. 4.** NAC 361.870 is hereby amended to read as follows:

361.870 ~~[1.—Filing deadlines may be extended for good cause by the department.~~

~~—2.—Extensions of]~~ *The department will extend the* time to file ~~[the claim will be granted]~~ *a claim* in the following situations:

~~[(a)]~~ *1.* 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]~~ *last day for* 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.~~

~~—(c)]~~ *the claim.*

*2.* If the department determines that in its judgment good cause exists for a claimant's failure to ~~[timely]~~ file a claim ~~[,]~~ *timely*, the claimant will be allowed *such* an additional period ~~[of time, which]~~ *as* the department determines ~~[is]~~ *to be* 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.]~~ *the claim.*