

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R042-00

May 23, 2000

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

AUTHORITY: §1, NRS 360.090.

Section 1. Chapter 360 of NAC is hereby amended by adding thereto a new section to read as follows:

1. To determine whether an adjustment to the amount allocated to a local government or special district from the local government tax distribution account is necessary pursuant to NRS 360.695, the executive director shall:

(a) On or before March 31 of each year, review the population, as determined pursuant to NRS 360.285 or subsection 6 of NRS 360.690, and assessed valuation of the taxable property, as determined pursuant to NRS 360.390, of each local government and special district; and

(b) Review all information that is available concerning the amount allocated to the local government or special district, including, without limitation:

(1) Whether the local government or special district has been determined to be in severe financial emergency pursuant to NRS 354.685; and

(2) A comparison of the total per capita revenue of the local government or special district and the total per capita revenue of each other local government or special district of similar size and type.

2. If, after conducting the review required pursuant to paragraph (a) of subsection 1, the executive director determines that an adjustment to the allocation of the local government or special district may be necessary, the executive director shall notify that local government or special district of his determination within 3 days after he makes the determination.

3. The executive director shall report any findings he makes pursuant to this section to the committee on local government finance on or before December 1 of each year.

LCB File No. R042-00

NOTICE OF INTENT

NOTICE OF PUBLIC HEARING FOR THE ADOPTION AND AMENDMENT OF REGULATIONS OF THE NEVADA DEPARTMENT OF TAXATION

The Nevada Tax Commission will hold a public hearing on November 6, 2000 commencing at 9:00 a.m. at the Las Vegas Council Chambers, 400 East Stewart Avenue, Las Vegas, Nevada. The Nevada Tax Commission will receive testimony from all interested persons and consider and take action on the following proposed adoption of amendments, additions and deletions to the Nevada Administrative Code pertaining to the Department of Taxation. If no person who is directly affected by the proposed action appears to request time to make an oral presentation, the Nevada Tax commission may proceed immediately to act upon any written submissions:

1. The Need for and Purpose of the Proposed Regulations.

The need and purpose of the proposed regulations are to implement certain statutes with respect to the administration of taxation by the Nevada Department of Taxation, and to set forth and clarify various substantive and procedural matters in connection with the administration of taxation in conjunction with local governments in this state.

2. Terms or Substance of the Proposed Regulations or Description of the Subjects and Issues Involved.

First: Consideration of adding new regulations to Chapter 354 of the Nevada Administrative Code to establish the procedural language for the annual audit report for “regional facility for children” found in AB 314 of the 1999 Legislative Session. LCB file No. R004-00.

Second: Consideration of adding new regulations to Chapter 387 of the Nevada Administrative Code to establish the procedural language for the “emergency school construction fund” found in AB 597 of the 1999 Legislative Session. LCB File No. R005-00.

Third: Consideration of adding new regulations to Chapter 360 of the Nevada Administrative Code to establish the procedural language for adjustments to the “consolidated tax distribution account” found in SB 534 of the 1999 Legislative Session. LCB File No. R042-00.

3. Estimated Economic Effect of the Proposed Regulations on the Business, which it is to Regulate and the Public.

A. Adverse and Beneficial Effects.

The proposed regulations present no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public.

B. Immediate and Long-Term Effects.

Same as above.

4. Estimated Cost to Agency for Enforcement of Proposed Regulations.

The proposed regulations present no significant foreseeable or anticipated cost or decrease in costs for enforcement. However, it appears that there may be some minor additional administrative costs for the Department of Taxation, which cannot be quantified at this time.

5. Regulations of Other State or Local Governmental Agencies which the Proposed Regulations Overlap or Duplicate and the Necessity Therefore.

The proposed regulations do not appear to overlap or duplicate regulations of other state or local governmental agencies.

6. Establishment of New Fee or Existing Fee Increase.

None.

Persons wishing to comment on the proposed action of the Nevada Tax Commission may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Nevada Tax Commission, 1550 E. College Parkway, Suite 115, Carson City, Nevada 89706. Written submissions must be received at least two weeks prior to the above scheduled public hearing.

A copy of this notice and the proposed regulations to be adopted and amended will be on file at the Nevada State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and the proposed regulations to be adopted and amended will be available at the Department of Taxation, 1150 East College Parkway, Carson City, Nevada; Department of Taxation, 4600 Kietzke Lane, Building O, Suite 263, Reno, Nevada; Department of Taxation, 555 East Washington Avenue, Suite 1300, Las Vegas, Nevada; Department of Taxation, 850 Elm Street, No. 2, Elko, Nevada; and in all counties in which an office of the Department of Taxation is not maintained, at the main public library, for inspection and copying by members of the public during business hours. The text of the proposed regulations will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.

David P. Pursell, Executive Director
October 6, 2000

Members of the public who are disabled and require accommodations or assistance at the meeting are requested to notify the Department of Taxation in writing or by calling 775-687-4896 no later than five working days prior to the meeting.

Notice has been posted at the following locations: The Department of Taxation - 1550 E. College Parkway, Carson City, Nevada. Notice was mailed to each County Public Library for posting.

Notice has be FAXED for posting at the following locations: Department of Taxation - 4600 Kietzke Lane, Building O, Suite 263, Reno, Nevada; Department of Taxation - 555 East Washington Avenue, Grant Sawyer Office Building, Suite 1300, Las Vegas, Nevada; Department of Taxation - 850 Elm Street, No. 2, Elko, Nevada; The Legislative Building, Capitol Complex, Carson City, Nevada; and the Nevada State Library, 100 Stewart Street, Carson City, Nevada.

Nevada Tax Commission Meeting

LAS VEGAS COUNCIL CHAMBERS

400 East Stewart Avenue

Las Vegas, Nevada 89101

November 6, 2000

ACTION WILL BE TAKEN ON THE ITEM INDICATED IN BOLD

9:00 a.m. **COMPLIANCE DIVISION:**

Adoption of Additions and Amendments to Permanent Regulations:

- 1) **Consideration of adding new regulations to Chapter 354 of the Administrative Code to establish the procedural language for the annual audit report for “regional facility for children” found in AB 314 of the 1999 Legislative session. LCB File No. R004-00.**
- 2) **Consideration of adding new regulations to Chapter 387 of the Administrative Code to establish the procedural language for the “emergency school construction fund” found in AB 597 of the 1999 Legislative Session. LCB File No. R005-00.**
- 3) **Consideration of adding new regulations to Chapter 360 of the Administrative Code to establish the procedural language for adjustments to the “consolidated tax distribution account” found in SB 534 of the 1999 Legislative Session. LCB File No. R042-00.**

DIVISION OF ASSESSMENT STANDARDS:

Centrally Assessed Properties Section:

Consideration of Certification of scheduled and unscheduled airlines

Local Government Finance Section:

City of Gabbs

COMPLIANCE DIVISION:

Revenue Section:

- 1) **Consideration of Bond Waivers**
- 2) **Consideration of Interest Waivers**

Consideration, discussion for sales/use or other tax voluntary disclosure/contractual registration agreement:

- 1) **Deloitte & Touche, LLP - Los Angeles**

*Revenue Appeals:

Appeal of penalty and interest waiver denial:

- 1) **WINROC Corporation**

Consideration of Recommended Settlements - Sales and Use Tax Agreement:

- 1) **Flexotech LLC/Responsible Persons Saeid and Ahmed Bchnamjou**

Lunch

1:30 p.m. COMPLIANCE DIVISION:

Audit Section:

Consideration of Recommended Settlements - Sales and Use Tax Agreements:

- 1) **Imperial Valley Lumber dba Valley Truss & Lumber**
- 2) **Ugly Duckling Car Sales, Inc.**
- 3) **Sigma Game Inc.**
- 4) **Hilltop Development**
- 5) **Kaufman Associates, Inc.**
- 6) **Vistakon, Inc.**
- 7) **Nextlink, Nevada**
- 8) **Colonial Motor Inn**
- 9) **Grant Smith Aggregates, Inc.**
- 10) **Silver State Material Corp.**
- 11) **United Publishers Corp.**
- 12) **Captive Aire Systems Inc.**
- 13) **Nautica of Las Vegas Inc.**
- 14) **REW Materials**

Consideration of the Departments request to waive penalty and interest on purchasers of cabover campers from DJ's RV Center and Carson RV.

Consideration of Department's recommendation for an approval of a refund to the taxpayer:

- 1) **Roadhouse Grill Restaurant II**

Appeal pursuant to NRS 360.245(1)(a):

- 1) **Brent Corbridge, DMD; John Lohse, DDS; Kevin J. Andrews, DDS; Robert H. Thalgot, DMD; Stephen D. Chenin, DDS; Vincent P. D'Ascoli, DDS**

Briefing to/from the Commission and the Deputy Attorney General

Briefing to/from the Commission and the Executive Director

**Public Comment

Adjourn to November 7, 2000 at 8:30 a.m.

The date and time is for your convenience only. THIS IS A DRAFT AGENDA!

11/01/00 3:19