

LCB File No. R046-02

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

Explanation: Matter in *italics* is new.

AUTHORITY: NRS 360.090, NRS 129.010

Adding new sections to Chapter 360 of the Nevada Administrative Code as follows:

For the purposes of issuing licenses or permits for which the department is responsible, an applicant must be at least 18 years of age. If the applicant is under the age of 18, a parent or guardian must be listed on and sign the required applications. Legally emancipated minors do not require a parent or guardians signature. Proof of legal emancipation is required.