

LCB File No. R142-04

**PROPOSED REGULATION OF THE DEPARTMENT
OF MOTOR VEHICLES**

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

Authority: NRS 360A.020

Section 1. *Chapter 360A of NAC is hereby established by adding thereto the provisions set forth as Sections 2 – 7, inclusive, of these regulations.*

Sec. 2. *For the purposes of this chapter, Supplier has the meaning ascribed to it under NRS 365.084 or 366.070.*

Sec. 3. *Monthly tax returns required pursuant to NRS 365.175 and NRS 366.383 may be filed with the Department by electronic submission.*

Sec. 4. 1. *Electronic submission shall be filed by:*

a. Text file or Excel spreadsheet with no headers, indicating the data in columns listed by:

- 1. Schedule type;*
- 2. Fuel type;*
- 3. Fuel code;*
- 4. Transporter name;*
- 5. Transporter FEIN;*
- 6. Mode of transport;*
- 7. Origin city;*
- 8. Origin state;*
- 9. Destination city;*
- 10. Destination state;*
- 11. Location code or airport code, when applicable;*
- 12. Terminal code;*
- 13. Purchase or sold to name;*
- 14. Purchase or sold to FEIN;*
- 15. Date purchased or sold;*
- 16. Bill of Lading number;*
- 17. Net gallons;*
- 18. Gross gallons; and*
- 19. Billed gallons.*

b. ANSI 813x12 as approved by the Federation of Tax Administrators; or

c. Direct online data entry through the Department's online form.

Sec. 5. Each supplier choosing to file electronically shall submit an application for electronic submission on a form prescribed by the Department.

Sec. 6. Each return required pursuant to NRS 365.175 and NRS 366.383 that is filed by electronic submission:

a. Shall be filed in conjunction with payment of any taxes due; and

b. Shall be deemed to have been timely filed with the Department when:

i. The tax return is accessible by the Department; and

ii. The Department has received all funds due on the corresponding return.

Sec. 7. Payment of any taxes due from a supplier choosing to file electronically:

a. Shall be submitted on or before the date due as set forth in NRS 365.175 and 366.383 to be considered timely; and

b. Shall be made through the use of credit cards, debit cards, or electronic transfers of money.