

LCB File No. R015-07

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

(This regulation was previously adopted as T010-07)

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

AUTHORITY: NRS 360.090, 360.247, 360.795, 363A.110, 363B.100, 368A.180, and 372.750.

Section 1. Chapter 360 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 6, inclusive, of this regulation.

Sec. 2. *As used in NRS 360.247, the term “hearing” means the entire decision-making process which includes the receipt of confidential taxpayer information from the taxpayer, discussion about the confidential taxpayer information between the taxpayer, Tax Department and members of the Commission, deliberation among the members of the Commission themselves concerning the confidential taxpayer information, as well as any motion(s) and vote(s) of the Commission which culminate in the making of the Commission’s decision.*

Sec. 3. *If a taxpayer requests a closed hearing pursuant to NRS 360.247, then the entire hearing process as defined in sub-section (1) above will be conducted in closed session of the Commission. Accordingly, all the receipt, discussion and deliberation of confidential taxpayer information, including the Commission’s motion(s) and vote(s) will be conducted in closed session.*

Sec. 4. *Immediately upon reaching a decision in closed session, the Commission will reconvene in public session and:*

- (a) The chairman will restate the motion that has passed; and*
- (b) The chairman will then poll the members of the Commission who will publicly state how they voted on the motion.*

Sec. 5. *As soon as reasonably practical, but no later than forty-five days after issuance of the Commission’s decision, the Executive Director will issue an abstract of the decision that will allow the public to understand the reasons for the Commission’s decision and which individual Commissioners voted for or against the decision, but does not disclose any confidential taxpayer information. The abstract will include a description of the taxpayer’s business under the current North American Industry Classification System, in the event such can be included without disclosing information made confidential by law or in the event that the taxpayer consents at hearing or in writing thereto.*

Sec. 6. *This regulation is intended to be prospective only and will become effective upon adoption by the Commission and filing with the Secretary of State.*

