

LCB File No. R112-07

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

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

AUTHORITY: NRS 360.090, NRS 360.245, and NRS 360.270

A REGULATION relating to taxation; establishing criteria and procedure for accepting late-filed appeals to the Nevada Tax Commission.

Section 1. Chapter 360 of the Nevada Administrative Code is hereby amended by adding thereto the provisions set forth as sections 2 to 4, inclusive, of this proposed regulation.

Sec. 2. *Late-filed appeals. Except as provided in Section 3, the Commission does not accept notices of appeal filed more than 30 calendar days after service of the decision of the Executive Director, an officer of the Department, or any other employee of the Department authorized to issue a decision.*

Sec. 3. *Within 45 calendar days after the notice of appeal was otherwise due, the Executive Director may grant an extension for the filing of a notice of appeal if the request for an extension is made in writing to the Department, is accompanied by any supporting documentation, and the Executive Director finds that the notice of appeal was not filed or was filed late despite the exercise of ordinary care by and without the intent of the taxpayer and that the cause of the failure to file or late filing of the notice of appeal was circumstances beyond the control of the taxpayer. Such circumstances include, without limitation, a natural disaster or other disaster beyond the control of the taxpayer and the death or hospitalization of the person responsible for filing the notice of appeal.*

Sec. 4. *A person, business, or legal entity may appeal the Executive Director's decision to not extend the time to file a notice of appeal by filing an appeal to the Nevada Tax Commission within 30 calendar days.*