

PROPOSED REGULATION OF THE SECRETARY OF STATE

LCB File No. R078-13

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

AUTHORITY: Sections 13(12), 19(10), 24(10), 33(12), 36(11), 43(9), 46(10), 52(11), 55(10) 64(11), 67(10), 75(9), 78(11) and 89(8) of SB 60 of the 2013 Regular Session of the Nevada Legislature.

A REGULATION relating to the filing of annual lists of officers or their equivalent and allowing an entity to select an alternate due date for the filing of such list.

Section 1. Chapters 78, 80, 82, 86, 87, 87A, 88, 88A and 89 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 12, inclusive, of this regulation.

Sec. 2. *As used in sections 2 to 12, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 and 4 of this regulation have the meanings ascribed to them in those sections.*

Sec. 3. *“Due date” means the last day of the month in which the anniversary date of the filing of the articles of incorporation (other entity creation date) with the Secretary of State occurs, or if that date falls on a weekend or holiday, the next business day.*

Sec 4. *“Alternate due date” means the last day of a month other than the month in which the anniversary date of the filing of the articles of incorporation (other entity creation date) with the Secretary of State occurs, or if that date falls on a weekend or holiday, the next business day.*

Sec 5. *A domestic or foreign corporation (or other entity) may select an alternate due date that is different than its original due date by submitting a form prescribed by the Secretary of State that includes:*

- (1) The name of the corporation (or other entity) as filed with the Secretary of State;
and*
- (2) The Nevada Business Identification Number assigned by the Secretary of State;
and*
- (3) A statement that the entity desires to change its due date; and*
- (4) The month in which the alternate due date shall occur; and*
- (5) A statement that this is a one-time selection and that the selection is not made to
avoid any fee or penalty; and*
- (6) A declaration under penalty of perjury under the laws of the State of Nevada that
the information provided in the complaint is true and correct to the best of the
signatory's knowledge, that the selection is not being used to avoid any statutory
fee or penalty and that pursuant to NRS 239 .330, it is a category C felony to
knowingly offer any false or forged instrument for filing in the Office of the
Secretary of State. The declaration must be followed by the printed name and
signature of the person selecting the alternate due date and the date on which the
form was signed.*

Sec 6. *In the event that the selection of an alternate due date is requested by an entity in
default, revoked, permanently revoked or other terminated status, all fees and penalties
necessary to bring the entity into active status must be paid prior to acceptance of the alternate
due date by the Secretary of State.*

Sec 7. *An alternate due date may not extend the due date for an existing corporation (or other
entity) past the original due date. For example, an entity with an October 31, 2013 may not
extend its filing period to December 31, 2013 by selecting a December, 2013 alternate due*

date. The Annual List and State Business License due on October 31, 2013 would still be due on or before October 31, 2013, otherwise the additional statutory penalties applicable to late annual lists will apply.

Sec. 8. *The Secretary of State may accept a selection for alternative due date on or before the due date of the original annual list provided it is submitted in conjunction with the annual list. If the annual list contains the statutory requirements and fees necessary for filing, the Secretary of State shall file the annual list and the selection of alternate due date form. The Secretary of State may reject any selection of alternate due date form that does not contain the required information.*

Sec. 9. *There is no proration of annual list fees or penalties as a result of a selection of an alternate due date.*

Sec. 10. *A domestic or foreign corporation (or other entity) shall notify its registered agent of its selection of an alternative due date at least 60 days prior to the new due date.*

Sec. 11. *The Secretary of State may limit the number of times an entity is allowed to select an alternate due date. The Secretary of State may allow for additional selections over the limit in the event of an extenuating circumstance.*