

**PROPOSED REGULATION OF THE
SECRETARY OF STATE**

LCB File No. R078-13

October 3, 2013

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

AUTHORITY: §§1-10, NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840; §§11-20, NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 846; §§21-30, NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850; §§31-40, NRS 86.263 and 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860; §§41-50, NRS 87.510 and 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868; §§51-60, NRS 87A.290 and 87A.560, as amended by sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875; §§61-70, NRS 88.395 and 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884; §§71-80, NRS 88A.600 and 88A.732, as amended by sections 75 and 78 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892; §§81-89, NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896.

A REGULATION relating to business entities; providing for the selection of an alternative due date for filing certain required lists with the Secretary of State by business entities in this State; and providing other matters properly relating thereto.

Section 1. Chapter 78 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 10, inclusive, of this regulation.

Sec. 2. *As used in sections 2 to 10, 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. *“Alternative due date” means the date selected by a corporation pursuant to section 5 of this regulation on which the list required by subsection 1 of NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840, must be filed with the Secretary of State each year.*

Sec. 4. *“Due date” means the date on which the list required by subsection 1 of NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840, must be filed with the Secretary of State each year, as set forth in NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840.*

Sec. 5. 1. *A corporation may select the last day of a month other than the month in which the corporation’s due date occurs as the alternative due date for filing the list required by subsection 1 of NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:*

(a) The name of the corporation;

(b) The business identification number assigned to the corporation by the Secretary of State;

(c) A statement that the corporation desires to select an alternative due date;

(d) The month in which the alternative due date will occur;

(e) A declaration under penalty of perjury that:

(1) The information provided in the form is true and correct to the best of the corporation’s knowledge;

(2) The selection of an alternative due date is not being made to avoid any fee or penalty; and

(3) The corporation acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the corporation's next due date. The selection of an alternative due date cannot have the effect of extending a corporation's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 6. 1. *If a corporation is in terminated status, the corporation must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 5 of this regulation.*

2. As used in this section, "terminated status" means any status in the records of the Office of the Secretary of State which indicates that a corporation no longer has the right to transact business in this State, including, without limitation, the status of "revoked," "permanently revoked," "dissolved," "cancelled," "terminated" or "withdrawn."

Sec. 7. *If a corporation is selecting an alternative due date pursuant to section 5 of this regulation, the corporation must submit the form for the selection of an alternative due date along with the list required pursuant to subsection 1 of NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840, on or before the last*

day of the month immediately preceding the month in which the corporation's due date occurs.

Sec. 8. *Except as otherwise provided in section 10 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the list required pursuant to subsection 1 of NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840, that a corporation submits pursuant to section 7 of this regulation if:*

1. The form contains all the information required pursuant to section 5 of this regulation; and

2. The list satisfies all filing requirements set forth in NRS 78.150, as amended by section 13 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 840.

Sec. 9. *A corporation shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.*

Sec. 10. *1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a corporation can select an alternative due date.*

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 11. Chapter 80 of NAC is hereby amended by adding thereto the provisions set forth as sections 12 to 20, inclusive, of this regulation.

Sec. 12. *As used in sections 12 to 20, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 13 and 14 of this regulation have the meanings ascribed to them in those sections.*

Sec. 13. *“Alternative due date” means the date selected by a foreign corporation pursuant to section 15 of this regulation on which the list required by subsection 1 of NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 846, must be filed with the Secretary of State each year.*

Sec. 14. *“Due date” means the date on which the list required by subsection 1 of NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 846, must be filed with the Secretary of State each year, as set forth in NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 846.*

Sec. 15. 1. *A foreign corporation may select the last day of a month other than the month in which the foreign corporation’s due date occurs as the alternative due date for filing the list required by subsection 1 of NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 846, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:*

(a) The name of the foreign corporation;

(b) The business identification number assigned to the foreign corporation by the Secretary of State;

(c) A statement that the foreign corporation desires to select an alternative due date;

(d) The month in which the alternative due date will occur;

(e) A declaration under penalty of perjury that:

(1) The information provided in the form is true and correct to the best of the foreign corporation’s knowledge;

(2) The selection of an alternative due date is not being made to avoid any fee or penalty; and

(3) The foreign corporation acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the foreign corporation's next due date. The selection of an alternative due date cannot have the effect of extending a foreign corporation's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 16. 1. *If a foreign corporation is in terminated status, the foreign corporation must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 15 of this regulation.*

2. As used in this section, "terminated status" means any status in the records of the Office of the Secretary of State which indicates that a foreign corporation no longer has the right to transact business in this State, including, without limitation, the status of "revoked," "permanently revoked," "dissolved," "cancelled," "terminated" or "withdrawn."

Sec. 17. *If a foreign corporation is selecting an alternative due date pursuant to section 15 of this regulation, the foreign corporation must submit the form for the selection of an alternative due date along with the list required pursuant to subsection 1 of NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page*

846, on or before the last day of the month immediately preceding the month in which the foreign corporation's due date occurs.

Sec. 18. *Except as otherwise provided in section 20 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the list required pursuant to subsection 1 of NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 846, that a foreign corporation submits pursuant to section 17 of this regulation if:*

- 1. The form contains all the information required pursuant to section 15 of this regulation; and*
- 2. The list satisfies all filing requirements set forth in NRS 80.110, as amended by section 19 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 846.*

Sec. 19. *A foreign corporation shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.*

Sec. 20. *1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a foreign corporation can select an alternative due date.*

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 21. Chapter 82 of NAC is hereby amended by adding thereto the provisions set forth as sections 22 to 30, inclusive, of this regulation.

Sec. 22. *As used in sections 22 to 30, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 23 and 24 of this regulation have the meanings ascribed to them in those sections.*

Sec. 23. *“Alternative due date” means the date selected by a foreign nonprofit corporation pursuant to section 25 of this regulation on which the list required by subsection 1 of NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850, must be filed with the Secretary of State each year.*

Sec. 24. *“Due date” means the date on which the list required by subsection 1 of NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850, must be filed with the Secretary of State each year, as set forth in NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850.*

Sec. 25. *1. A foreign nonprofit corporation may select the last day of a month other than the month in which the foreign nonprofit corporation’s due date occurs as the alternative due date for filing the list required by subsection 1 of NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:*

(a) The name of the foreign nonprofit corporation;

(b) The business identification number assigned to the foreign nonprofit corporation by the Secretary of State;

(c) A statement that the foreign nonprofit corporation desires to select an alternative due date;

(d) The month in which the alternative due date will occur;

(e) A declaration under penalty of perjury that:

(1) The information provided in the form is true and correct to the best of the foreign nonprofit corporation's knowledge;

(2) The selection of an alternative due date is not being made to avoid any fee or penalty; and

(3) The foreign nonprofit corporation acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the foreign nonprofit corporation's next due date. The selection of an alternative due date cannot have the effect of extending a foreign nonprofit corporation's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 26. *1. If a foreign nonprofit corporation is in terminated status, the foreign nonprofit corporation must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 25 of this regulation.*

2. As used in this section, "terminated status" means any status in the records of the Office of the Secretary of State which indicates that a foreign nonprofit corporation no longer has the right to transact business in this State, including, without limitation, the status of "revoked," "permanently revoked," "dissolved," "cancelled," "terminated" or "withdrawn."

Sec. 27. *If a foreign nonprofit corporation is selecting an alternative due date pursuant to section 25 of this regulation, the foreign nonprofit corporation must submit the form for the*

selection of an alternative due date along with the list required pursuant to subsection 1 of NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850, on or before the last day of the month immediately preceding the month in which the foreign nonprofit corporation's due date occurs.

Sec. 28. *Except as otherwise provided in section 30 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the list required pursuant to subsection 1 of NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850, that a foreign nonprofit corporation submits pursuant to section 27 of this regulation if:*

- 1. The form contains all the information required pursuant to section 25 of this regulation; and*
- 2. The list satisfies all filing requirements set forth in NRS 82.523, as amended by section 24 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 850.*

Sec. 29. *A foreign nonprofit corporation shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.*

Sec. 30. *1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a foreign nonprofit corporation can select an alternative due date.*

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 31. Chapter 86 of NAC is hereby amended by adding thereto the provisions set forth as sections 32 to 40, inclusive, of this regulation.

Sec. 32. As used in sections 32 to 40, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 33 and 34 of this regulation have the meanings ascribed to them in those sections.

Sec. 33. “Alternative due date” means the date selected by a limited-liability company or foreign limited-liability company, as applicable, pursuant to section 35 of this regulation on which the applicable list required by subsection 1 of NRS 86.263 or subsection 1 of NRS 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860, must be filed with the Secretary of State each year.

Sec. 34. “Due date” means the date on which the applicable list required by subsection 1 of NRS 86.263 or subsection 1 of NRS 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860, must be filed with the Secretary of State each year, as set forth in NRS 86.263 and 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860.

Sec. 35. 1. A limited-liability company or foreign limited-liability company, as applicable, may select the last day of a month other than the month in which the limited-liability company or foreign limited-liability company’s due date occurs as the alternative due date for filing the applicable list required by subsection 1 of NRS 86.263 or subsection 1 of NRS 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:

(a) The name of the limited-liability company or foreign limited-liability company;

(b) The business identification number assigned to the limited-liability company or foreign limited-liability company by the Secretary of State;

(c) A statement that the limited-liability company or foreign limited-liability company desires to select an alternative due date;

(d) The month in which the alternative due date will occur;

(e) A declaration under penalty of perjury that:

(1) The information provided in the form is true and correct to the best of the limited-liability company or foreign limited-liability company's knowledge;

(2) The selection of an alternative due date is not being made to avoid any fee or penalty; and

(3) The limited-liability company or foreign limited-liability company acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the limited-liability company or foreign limited-liability company's next due date, as applicable. The selection of an alternative due date cannot have the effect of extending a limited-liability company or foreign limited-liability company's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 36. 1. *If a limited-liability company or foreign limited-liability company is in terminated status, the limited-liability company or foreign limited-liability company must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 35 of this regulation.*

2. *As used in this section, “terminated status” means any status in the records of the Office of the Secretary of State which indicates that a limited-liability company or foreign limited-liability company, as applicable, no longer has the right to transact business in this State, including, without limitation, the status of “revoked,” “permanently revoked,” “dissolved,” “cancelled,” “terminated” or “withdrawn.”*

Sec. 37. If a limited-liability company or foreign limited-liability company is selecting an alternative due date pursuant to section 35 of this regulation, the limited-liability company or foreign limited-liability company must submit the form for the selection of an alternative due date along with the applicable list required pursuant to subsection 1 of NRS 86.263 or subsection 1 of NRS 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860, on or before the last day of the month immediately preceding the month in which the limited-liability company or foreign limited-liability company’s due date, as applicable, occurs.

Sec. 38. Except as otherwise provided in section 40 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the applicable list required pursuant to subsection 1 of NRS 86.263 or subsection 1 of NRS 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860, that a limited-liability company or foreign limited-liability company submits pursuant to section 37 of this regulation if:

1. The form contains all the information required pursuant to section 35 of this regulation; and

2. The list satisfies all filing requirements set forth in NRS 86.263 or 86.5461, as amended by sections 33 and 36 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 857 and 860, as applicable.

Sec. 39. A limited-liability company or foreign limited-liability company shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.

Sec. 40. 1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a limited-liability company or foreign limited-liability company can select an alternative due date.

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 41. Chapter 87 of NAC is hereby amended by adding thereto the provisions set forth as sections 42 to 50, inclusive, of this regulation.

Sec. 42. As used in sections 42 to 50, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 43 and 44 of this regulation have the meanings ascribed to them in those sections.

Sec. 43. "Alternative due date" means the date selected by a registered limited-liability partnership or foreign registered limited-liability partnership, as applicable, pursuant to section 45 of this regulation on which the applicable list required by subsection 1 of NRS 87.510 or subsection 1 of NRS 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868, must be filed with the Secretary of State each year.

Sec. 44. *“Due date” means the date on which the applicable list required by subsection 1 of NRS 87.510 or subsection 1 of NRS 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868, must be filed with the Secretary of State each year, as set forth in NRS 87.510 and 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868.*

Sec. 45. 1. *A registered limited-liability partnership or foreign registered limited-liability partnership, as applicable, may select the last day of a month other than the month in which the registered limited-liability partnership or foreign registered limited-liability partnership’s due date occurs as the alternative due date for filing the applicable list required by subsection 1 of NRS 87.510 or subsection 1 of NRS 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:*

(a) The name of the registered limited-liability partnership or foreign registered limited-liability partnership;

(b) The business identification number assigned to the registered limited-liability partnership or foreign registered limited-liability partnership by the Secretary of State;

(c) A statement that the registered limited-liability partnership or foreign registered limited-liability partnership desires to select an alternative due date;

(d) The month in which the alternative due date will occur;

(e) A declaration under penalty of perjury that:

(1) The information provided in the form is true and correct to the best of the registered limited-liability partnership or foreign registered limited-liability partnership’s knowledge;

(2) The selection of an alternative due date is not being made to avoid any fee or penalty; and

(3) The registered limited-liability partnership or foreign registered limited-liability partnership acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the registered limited-liability partnership or foreign registered limited-liability partnership's next due date, as applicable. The selection of an alternative due date cannot have the effect of extending a registered limited-liability partnership or foreign registered limited-liability partnership's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 46. 1. If a registered limited-liability partnership or foreign registered limited-liability partnership is in terminated status, the registered limited-liability partnership or foreign registered limited-liability partnership must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 45 of this regulation.

2. As used in this section, "terminated status" means any status in the records of the Office of the Secretary of State which indicates that a registered limited-liability partnership or foreign registered limited-liability partnership, as applicable, no longer has the right to

transact business in this State, including, without limitation, the status of “revoked,” “permanently revoked,” “dissolved,” “cancelled,” “terminated” or “withdrawn.”

Sec. 47. If a registered limited-liability partnership or foreign registered limited-liability partnership is selecting an alternative due date pursuant to section 45 of this regulation, the registered limited-liability partnership or foreign registered limited-liability partnership must submit the form for the selection of an alternative due date along with the applicable list required pursuant to subsection 1 of NRS 87.510 or subsection 1 of NRS 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868, on or before the last day of the month immediately preceding the month in which the registered limited-liability partnership or foreign registered limited-liability partnership’s due date, as applicable, occurs.

Sec. 48. Except as otherwise provided in section 50 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the applicable list required pursuant to subsection 1 of NRS 87.510 or subsection 1 of NRS 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868, that a registered limited-liability partnership or foreign registered limited-liability partnership submits pursuant to section 47 of this regulation if:

- 1. The form contains all the information required pursuant to section 45 of this regulation; and*
- 2. The list satisfies all filing requirements set forth in NRS 87.510 or 87.541, as amended by sections 43 and 46 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 865 and 868, as applicable.*

Sec. 49. *A registered limited-liability partnership or foreign registered limited-liability partnership shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.*

Sec. 50. *1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a registered limited-liability partnership or foreign registered limited-liability partnership can select an alternative due date.*

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 51. Chapter 87A of NAC is hereby amended by adding thereto the provisions set forth as sections 52 to 60, inclusive, of this regulation.

Sec. 52. *As used in sections 52 to 60, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 53 and 54 of this regulation have the meanings ascribed to them in those sections.*

Sec. 53. *“Alternative due date” means the date selected by a limited partnership or foreign limited partnership, as applicable, pursuant to section 55 of this regulation on which the applicable list required by subsection 1 of NRS 87A.290 or subsection 1 of NRS 87A.560, as amended by sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875, must be filed with the Secretary of State each year.*

Sec. 54. *“Due date” means the date on which the applicable list required by subsection 1 of NRS 87A.290 or subsection 1 of NRS 87A.560, as amended by sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875, must be filed with the Secretary of State each year, as set forth in NRS 87A.290 and 87A.560, as amended by*

sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875.

Sec. 55. 1. A limited partnership or foreign limited partnership, as applicable, may select the last day of a month other than the month in which the limited partnership or foreign limited partnership's due date occurs as the alternative due date for filing the applicable list required by subsection 1 of NRS 87A.290 or subsection 1 of NRS 87A.560, as amended by sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:

(a) The name of the limited partnership or foreign limited partnership;

(b) The business identification number assigned to the limited partnership or foreign limited partnership by the Secretary of State;

(c) A statement that the limited partnership or foreign limited partnership desires to select an alternative due date;

(d) The month in which the alternative due date will occur;

(e) A declaration under penalty of perjury that:

(1) The information provided in the form is true and correct to the best of the limited partnership or foreign limited partnership's knowledge;

(2) The selection of an alternative due date is not being made to avoid any fee or penalty; and

(3) The limited partnership or foreign limited partnership acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the limited partnership or foreign limited partnership's next due date, as applicable. The selection of an alternative due date cannot have the effect of extending a limited partnership or foreign limited partnership's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 56. *1. If a limited partnership or foreign limited partnership is in terminated status, the limited partnership or foreign limited partnership must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 55 of this regulation.*

2. As used in this section, "terminated status" means any status in the records of the Office of the Secretary of State which indicates that a limited partnership or foreign limited partnership no longer has the right to transact business in this State, including, without limitation, the status of "revoked," "permanently revoked," "dissolved," "cancelled," "terminated" or "withdrawn."

Sec. 57. *If a limited partnership or foreign limited partnership is selecting an alternative due date pursuant to section 55 of this regulation, the limited partnership or foreign limited partnership must submit the form for the selection of an alternative due date along with the applicable list required pursuant to subsection 1 of NRS 87A.290 or subsection 1 of NRS 87A.560, as amended by sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875, on or before the last day of the month immediately*

preceding the month in which the limited partnership or foreign limited partnership's due date, as applicable, occurs.

Sec. 58. *Except as otherwise provided in section 60 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the applicable list required pursuant to subsection 1 of NRS 87A.290 or subsection 1 of NRS 87A.560, as amended by sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875, that a limited partnership or foreign limited partnership submits pursuant to section 57 of this regulation if:*

1. The form contains all the information required pursuant to section 55 of this regulation; and

2. The list satisfies all filing requirements set forth in NRS 87A.290 or 87A.560, as amended by sections 52 and 55 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 872 and 875, as applicable.

Sec. 59. *A limited partnership or foreign limited partnership shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.*

Sec. 60. *1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a limited partnership or foreign limited partnership can select an alternative due date.*

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 61. Chapter 88 of NAC is hereby amended by adding thereto the provisions set forth as sections 62 to 70, inclusive, of this regulation.

Sec. 62. As used in sections 62 to 70, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 63 and 64 of this regulation have the meanings ascribed to them in those sections.

Sec. 63. “Alternative due date” means the date selected by a limited partnership or foreign limited partnership, as applicable, pursuant to section 65 of this regulation on which the applicable list required by subsection 1 of NRS 88.395 or subsection 1 of NRS 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884, must be filed with the Secretary of State each year.

Sec. 64. “Due date” means the date on which the applicable list required by subsection 1 of NRS 88.395 or subsection 1 of NRS 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884, must be filed with the Secretary of State each year, as set forth in NRS 88.395 and 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884.

Sec. 65. 1. A limited partnership or foreign limited partnership, as applicable, may select the last day of a month other than the month in which the limited partnership or foreign limited partnership’s due date occurs as the alternative due date for filing the applicable list required by subsection 1 of NRS 88.395 or subsection 1 of NRS 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:

(a) The name of the limited partnership or foreign limited partnership;

(b) The business identification number assigned to the limited partnership or foreign limited partnership by the Secretary of State;

(c) A statement that the limited partnership or foreign limited partnership desires to select an alternative due date;

(d) The month in which the alternative due date will occur;

(e) A declaration under penalty of perjury that:

(1) The information provided in the form is true and correct to the best of the limited partnership or foreign limited partnership's knowledge;

(2) The selection of an alternative due date is not being made to avoid any fee or penalty; and

(3) The limited partnership or foreign limited partnership acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the limited partnership or foreign limited partnership's next due date, as applicable. The selection of an alternative due date cannot have the effect of extending a limited partnership or foreign limited partnership's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 66. 1. *If a limited partnership or foreign limited partnership is in terminated status, the limited partnership or foreign limited partnership must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 65 of this regulation.*

2. *As used in this section, “terminated status” means any status in the records of the Office of the Secretary of State which indicates that a limited partnership or foreign limited partnership no longer has the right to transact business in this State, including, without limitation, the status of “revoked,” “permanently revoked,” “dissolved,” “cancelled,” “terminated” or “withdrawn.”*

Sec. 67. If a limited partnership or foreign limited partnership is selecting an alternative due date pursuant to section 65 of this regulation, the limited partnership or foreign limited partnership must submit the form for the selection of an alternative due date along with the applicable list required pursuant to subsection 1 of NRS 88.395 or subsection 1 of NRS 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884, on or before the last day of the month immediately preceding the month in which the limited partnership or foreign limited partnership’s due date, as applicable, occurs.

Sec. 68. Except as otherwise provided in section 70 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the applicable list required pursuant to subsection 1 of NRS 88.395 or subsection 1 of NRS 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884, that a limited partnership or foreign limited partnership submits pursuant to section 67 of this regulation if:

1. The form contains all the information required pursuant to section 65 of this regulation; and

2. The list satisfies all filing requirements set forth in NRS 88.395 or 88.591, as amended by sections 64 and 67 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 882 and 884, as applicable.

Sec. 69. A limited partnership or foreign limited partnership shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.

Sec. 70. 1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a limited partnership or foreign limited partnership can select an alternative due date.

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 71. Chapter 88A of NAC is hereby amended by adding thereto the provisions set forth as sections 72 to 80, inclusive, of this regulation.

Sec. 72. As used in sections 72 to 80, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 73 and 74 of this regulation have the meanings ascribed to them in those sections.

Sec. 73. "Alternative due date" means the date selected by a business trust or foreign business trust, as applicable, pursuant to section 75 of this regulation on which the applicable list required by subsection 1 of NRS 88A.600 or subsection 1 of NRS 88A.732, as amended by sections 75 and 78 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892, must be filed with the Secretary of State each year.

Sec. 74. "Due date" means the date on which the applicable list required by subsection 1 of NRS 88A.600 or subsection 1 of NRS 88A.732, as amended by sections 75 and 78 of Senate

Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892, must be filed with the Secretary of State each year, as set forth in NRS 88A.600 and 88A.732, as amended by sections 75 and 78 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892.

Sec. 75. 1. A business trust or foreign business trust, as applicable, may select the last day of a month other than the month in which the business trust or foreign business trust's due date occurs as the alternative due date for filing the applicable list required by subsection 1 of NRS 88A.600 or subsection 1 of NRS 88A.732, as amended by sections 75 and 78 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:

- (a) The name of the business trust or foreign business trust;*
- (b) The business identification number assigned to the business trust or foreign business trust by the Secretary of State;*
- (c) A statement that the business trust or foreign business trust desires to select an alternative due date;*
- (d) The month in which the alternative due date will occur;*
- (e) A declaration under penalty of perjury that:*
 - (1) The information provided in the form is true and correct to the best of the business trust or foreign business trust's knowledge;*
 - (2) The selection of an alternative due date is not being made to avoid any fee or penalty; and*

(3) The business trust or foreign business trust acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and

(f) The printed name and signature of the person submitting the form and the date on which the form was signed.

2. The alternative due date selected pursuant to subsection 1 must occur before the business trust or foreign business trust's next due date, as applicable. The selection of an alternative due date cannot have the effect of extending a business trust or foreign business trust's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 76. 1. If a business trust or foreign business trust is in terminated status, the business trust or foreign business trust must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 75 of this regulation.

2. As used in this section, "terminated status" means any status in the records of the Office of the Secretary of State which indicates that a business trust or foreign business trust no longer has the right to transact business in this State, including, without limitation, the status of "revoked," "permanently revoked," "dissolved," "cancelled," "terminated" or "withdrawn."

Sec. 77. If a business trust or foreign business trust is selecting an alternative due date pursuant to section 75 of this regulation, the business trust or foreign business trust must submit the form for the selection of an alternative due date along with the applicable list required pursuant to subsection 1 of NRS 88A.600 or subsection 1 of NRS 88A.732, as

amended by sections 75 and 78 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892, on or before the last day of the month immediately preceding the month in which the business trust or foreign business trust's due date, as applicable, occurs.

Sec. 78. *Except as otherwise provided in section 80 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the applicable list required pursuant to subsection 1 of NRS 88A.600 or subsection 1 of NRS 88A.732, as amended by sections 75 and 78 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892, that a business trust or foreign business trust submits pursuant to section 77 of this regulation if:*

- 1. The form contains all the information required pursuant to section 75 of this regulation; and*
- 2. The list satisfies all filing requirements set forth in NRS 88A.600 or 88A.732, as amended by sections 75 and 78 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at pages 890 and 892, as applicable.*

Sec. 79. *A business trust or foreign business trust shall notify its registered agent of its intent to select an alternative due date not later than 60 days before the alternative due date.*

Sec. 80. *1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a business trust or foreign business trust can select an alternative due date.*

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.

Sec. 81. Chapter 89 of NAC is hereby amended by adding thereto the provisions set forth as sections 82 to 89, inclusive, of this regulation.

Sec. 82. As used in sections 82 to 89, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 83 and 84 of this regulation have the meanings ascribed to them in those sections.

Sec. 83. “Alternative due date” means the date selected by a professional association pursuant to section 85 of this regulation on which the list required by subsection 1 of NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896, must be filed with the Secretary of State each year.

Sec. 84. “Due date” means the date on which the list required by subsection 1 of NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896, must be filed with the Secretary of State each year, as set forth in NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896.

Sec. 85. 1. A professional association may select the last day of a month other than the month in which the professional association’s due date occurs as the alternative due date for filing the list required by subsection 1 of NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896, by submitting to the Secretary of State a form prescribed by the Secretary of State which must include, at a minimum:

- (a) The name of the professional association;*
- (b) The business identification number assigned to the professional association by the Secretary of State;*
- (c) A statement that the professional association desires to select an alternative due date;*
- (d) The month in which the alternative due date will occur;*
- (e) A declaration under penalty of perjury that:*

- (1) The information provided in the form is true and correct to the best of the professional association's knowledge;*
- (2) The selection of an alternative due date is not being made to avoid any fee or penalty; and*
- (3) The professional association acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State; and*
- (f) The printed name and signature of the person submitting the form and the date on which the form was signed.*

2. The alternative due date selected pursuant to subsection 1 must occur before the professional association's next due date. The selection of an alternative due date cannot have the effect of extending a professional association's due date.

3. The selection of an alternative due date pursuant to this section will not result in the proration of any fees or penalties.

Sec. 86. *1. If a professional association is in terminated status, the professional association must have its right to transact business in this State restored before it may select an alternative due date pursuant to section 85 of this regulation.*

2. As used in this section, "terminated status" means any status in the records of the Office of the Secretary of State which indicates that a professional association no longer has the right to transact business in this State, including, without limitation, the status of "revoked," "permanently revoked," "dissolved," "cancelled," "terminated" or "withdrawn."

Sec. 87. *If a professional association is selecting an alternative due date pursuant to section 85 of this regulation, the professional association must submit the form for the*

selection of an alternative due date along with the list required pursuant to subsection 1 of NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896, on or before the last day of the month immediately preceding the month in which the professional association's due date occurs.

Sec. 88. *Except as otherwise provided in section 89 of this regulation, the Secretary of State will accept and file a form for the selection of an alternative due date and the list required pursuant to subsection 1 of NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896, that a professional association submits pursuant to section 87 of this regulation if:*

- 1. The form contains all the information required pursuant to section 85 of this regulation; and*
- 2. The list satisfies all filing requirements set forth in NRS 89.250, as amended by section 84 of Senate Bill No. 60, chapter 221, Statutes of Nevada 2013, at page 896.*

Sec. 89. *1. Except as otherwise provided in subsection 2, the Secretary of State may limit the number of times a professional association can select an alternative due date.*

2. The Secretary of State may allow for additional selections of an alternative due date beyond any limit imposed by subsection 1 in extenuating circumstances.