

Chapter 372B of NAC

**EMERGENCY REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. E007-15

(Effective for 120 days after July 9, 2015)

Explanation - Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted

Filing of an Emergency Administrative Regulation

AUTHORITY: Section 20 of Senate Bill No. 376 of the 2015 Legislative Session; NRS 360.090

Sec. 1. *Definitions.* *As used in this regulation, unless the context otherwise requires, the words and terms defined herein have the meanings ascribed to them in those sections.*

“Excise tax on passenger transportation” defined. “Excise tax on passenger transportation” means the tax imposed by Sections 28, 51 and 52 of Assembly Bill No. 175 of the 2015 Legislative session as amended in Sections 35, 36 and 37 of Senate Bill No. 376 of the 2015 Legislative session.

“Taxpayer” defined. “Taxpayer” means those entities designated in section 16 of Senate Bill No. 376 of the 2015 Legislative session.

“Common motor carrier” defined. “Common motor carrier” has the meaning ascribed in section 12 of Senate Bill No. 376 of the 2015 Legislative session.

“Taxicab” defined. “Taxicab” has the meaning ascribed to it in section 15 of Senate Bill No. 376 of the 2015 Legislative session.

“Transportation network company” defined. “Transportation network company” has the meaning ascribed to it in section 19 of Assembly Bill No. 176 of the 2015 Legislative session.

Sec. 2. *Registration of Taxpayer*

- a. The Department shall use the best information available to identify the taxpayer and shall register and notify the taxpayer of its requirement to pay the excise tax. Failure to notify or register a taxpayer does not eliminate the requirement to pay the excise tax on passenger transportation.*

Sec. 3. *Date tax due. The excise tax on passenger transportation is due and payable to the Department monthly on or before the last day of the month next succeeding each month.*

- a. For a transportation network company, the taxes are due and payable monthly beginning the month after the transportation network company receives the authority to operate in the State of Nevada from the Nevada Transportation Authority.***
- b. For a common motor carrier and a taxicab the effective date is August 28, 2015 and the first return is due and payable by the end of October 2015 and monthly thereafter.***

Sec. 4. *Return: Filing requirements; signatures.*

- a. On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the Department in such form and manner as the Department may prescribe. Returns must be signed by the person required to file the return or by his or her authorized agent but need not be verified by oath.***

Sec. 5. *Contents of return*

- a. For the purposes of the excise tax on passenger transportation the return must show the total fare charged for transportation as provided in Sections 28, 51, and 52 of Assembly Bill No. 175 of the 2015 Legislative session as amended in Sections 35, 36 and 37 of Senate Bill No. 376 of the 2015 Legislative session/or the reporting period.***
- b. The return must also show the amount of the taxes for the period covered by the return and such other information as the Department deems necessary for the proper administration of the excise tax on passenger transportation.***

Sec. 6. *Computation of amount of taxes due.*

In determining the amount of taxes due pursuant to Sections 28, 51 and 52 of Assembly Bill No. 175 of the 2015 Legislative session, the amount due must be computed to the third decimal place and rounded to a whole cent using a method that rounds up to the next cent if the numeral in the third decimal place is greater than 4.

**LEGISLATIVE REVIEW OF ADOPTED REGULATIONS AS REQUIRED BY
NRS 233B.066**

**Regulation Informational Statement Department of Taxation Emergency
Regulation to Implement the Tax Collection Provision for
Senate Bill No. 376 of the 2015 Legislative Session.**

1. A clear and concise explanation of the need for the adopted regulation.

The proposed regulation would allow the Department to clarify the definitions used in the regulation; the information needed to registrar the taxpayers, due date of the excise tax, return filing requirements of the excise tax, contests of the return and the computation of the amount of tax due.

2. Description of how public comment was solicited, a summary of public response, and an explanation how other interested persons may obtain a copy of the summary.

The Department of Taxation has not had an opportunity to solicit comment from the public. The public will be solicited for comment during the permanent regulation procedure.

3. The number of persons who:

- (a) Attended each hearing:**
- (b) Testified at each hearing:**
- (c) Submitted written comments:**

This portion of the informational statement will apply during the permanent regulation proceedings.

4. For each person identified in paragraphs (b) and (c) of number 3 above, the following information if provided to the agency conducting the hearing:

Not Applicable. This portion of the informational statement will apply during the permanent regulation proceedings.

5. A description of how comment was solicited from affected businesses, a summary of their response, and an explanation how other interested persons may obtain a copy of the summary.

During the permanent regulation proceedings, comments will be solicited from affected and interested businesses and persons, by having notices posted at the Nevada State Library; various Department of Taxation locations throughout the state; and at the Main Public Libraries in counties where an office of the Department of Taxation is not located. Comments will also be solicited by direct email to other interested parties list maintained by the Department and the State Demographer

5. **A description of how comment was solicited from affected businesses, a summary of response and an explanation of how other interested persons may obtain a copy of the summary.**
6. **If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.**

The regulation was adopted by the Nevada Tax Commission on June 25, 2105 as an Emergency Regulation.

7. **The estimated economic effect of the regulation on the business which it is to regulate and on the public.**
 - (a) **Estimated economic effect on the businesses which they are to regulate.**
 - (b) **Estimated economic effect on the public which they are to regulate.**

None

8. **The estimated cost to the agency for enforcement of the proposed regulation:**

None

9. **A description of any regulations of other State or governmental agencies which the regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary.**

None

10. **If the regulation includes provisions that are more stringent than a federal regulation that regulates the same activity, a summary of such provisions.**

None

11. **If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.**