

**LEGISLATIVE REVIEW OF ADOPTED REGULATIONS AS REQUIRED BY  
ADMINISTRATIVE PROCEDURES ACT, NRS 233B.066**

**LCB FILE R001-20**

**Tax Situs and Taxable Value Allocation for Locally-Assessed Aircraft**

The following statement is submitted for amendments, additions and deletions, to Nevada Administrative Code (NAC) 361 adopted by the Nevada Tax Commission.

**1. The Need for and Purpose of the Regulation.**

The need and purpose of the adopted regulation, **LCB File No. R001-20**, is to provide necessary guidance to assessors for the determination of the taxable situs of aircraft. In the event that an aircraft has more than one taxable situs, the regulation provides a standardized formula for the allocation of value between Nevada and other locations.

**2. A 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 (Department), as staff to the Nevada Tax Commission (“NTC”) solicited comment from the public by sending notice of workshops and hearing by electronic or regular mail as follows:

<u>Date of Notice</u>	<u>Workshop/ Hearing</u>	<u>Date of Workshop/Hearing</u>	<u>Number Notified</u>	<u>Representing Businesses</u>
11-12-2019	Workshop	12-05-2019	183	52
08-24-2020	Workshop	09-14-2020	172	53
10-28-2020	Adoption Hearing	12-07-2020	170	51

The mailing list included the interested parties list maintained by the Department, as well as officials of local governments. These documents were also made available on the website of the Department of Taxation, [www.tax.nv.gov](http://www.tax.nv.gov), the legislative website at [www.leg.state.nv.us](http://www.leg.state.nv.us) and the Department of Administration website at <https://notice.nv.gov/>. These documents were also posted at the location listed in Exhibit A, attached.

Comments were received from county assessors, taxpayer representatives and Department of Taxation staff during the workshop and adoption hearing.

A copy of the audio taped comments or the record of proceedings or minutes of the workshops may be obtained by calling the Nevada Department of Taxation at (775) 684-2100 or by writing to the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at [CSpurlock@tax.state.nv.us](mailto:CSpurlock@tax.state.nv.us).

**3. The number of persons who:**

**(a) Attended and testified at each workshop:**

<b>Date of Workshop</b>	<b><u>Attended</u></b>	<b><u>Testified</u></b>
12-05-2019	26	3
09-14-2020	17	4

**(b) Attended and testified at each hearing:**

<b>Date of Hearing</b>	<b><u>Attended</u></b>	<b><u>Testified</u></b>
12-07-2020	38	3

**(c) Submitted to the agency written comments:**

<b>Date of Workshop</b>	<b><u>Number Received</u></b>
12-05-2019	1
09-14-2020	2

4. **A list of names and contact information, including telephone number, business address, business telephone number, electronic mail address, and name of entity or organization represented, for each person identified above in #3, as provided to the agency, is attached as Exhibit B.**
5. **A description of how comment was solicited from affected businesses, a summary of their response, and an explanation describing how other interested persons may obtain a copy of the summary.**

Comments were solicited from affected businesses in the same manner as they were solicited from the public. Comments were received as indicated by the response in question 2 by interested parties at the workshops and changes incorporated. A copy may be obtained as described in question 2.

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 with changes from the proposed LCB draft. It was found that the language provided and encompassed what was needed and required and was inclusive of the changes proposed.

7. **The estimated economic effect of the adopted regulation on the businesses which it is to regulate and on the public. These must be stated separately, and each case must include:**

- (a) **Both adverse and beneficial effects; and**
- (b) **Both immediate and long-term effects.**

***Adverse and Beneficial Effects***

The regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. Taxes are currently due, this regulation just provides clarification and consistency as to the application of allocation of value and determination of taxable situs. The beneficial effects would be a result of the clarification on these issues and the reduction of appeals to set determination.

### ***Immediate and Long-Term Effects***

The immediate and long-term effects will be to reduce the number of appeals before the State Board of Equalization regarding the appropriate method of establishing taxable situs and the amount of taxable value to be allocated to Nevada if more than one tax situs exists. An additional immediate and long-term effect will be more consistent administration of the allocation of taxable value among the various counties.

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

The Department does not anticipate any cost to the agency for enforcement.

**9. A description of any regulations of other state or government agencies which the proposed regulation overlaps or duplicates and a statement explaining why the duplication or overlapping is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.**

There are no other state or government agency regulations that the adopted regulations duplicate.

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

The Nevada Tax Commission is not aware of any provision in this regulation which is also governed by federal regulation with the exception of the Service Members Civil Relief Act which dictates that the personal property of active-duty service persons residing in Nevada upon military order do not acquire taxable situs unless Nevada is the home state of the active-duty service person or the property is used in a trade or business.

**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.**

The regulation does not provide for a new fee and does not increase an existing fee.

**12. Is the proposed regulation likely to impose a direct and significant economic burden upon a small business or directly restricted the formation, operation or expansion of a small business? What methods did the agency use in determining the impact of the regulation on a small business?**

Please see attached Small Business Impact Statement.

**Exhibit A**  
**List of Locations where Notices were posted:**

Department of Taxation  
1550 College Parkway  
Carson City, NV

Department of Taxation  
Grant Sawyer Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, NV

Department of Taxation  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, NV

Department of Taxation  
2550 Paseo Verde Parkway, Suite 180  
Henderson, NV

Nevada Gaming Control Board  
1919 College Parkway  
Carson City, NV

Nevada Gaming Control Board  
Grant Sawyer State Office Building  
555 East Washington Avenue  
Las Vegas, NV

Legislative Counsel Bureau  
4041 South Carson Street  
Carson City, NV

Clark County Government Center  
500 South Grand Central Parkway  
Las Vegas, NV

Nevada State Library and Archives  
100 N. Stewart Street  
Carson City, NV

Nevada Attorney General's Office  
100 North Carson Street  
Carson City, NV

In addition, the notices were emailed to the following libraries for posting:

Amargosa Valley Library  
29 E. Farm Road  
Amargosa Valley, NV

Boulder City Library District  
701 Adams Blvd  
Boulder City, NV

Carson City Library  
900 N. Roop Street  
Carson City, NV 89701

Clark County Library  
1401 East Flamingo Road  
Las Vegas, NV

Churchill County Library  
553 South Maine Street  
Fallon, NV 89406  
Douglas County Library  
1625 Library Lane  
Minden, NV

Elko County Library  
720 Court Street  
Elko, NV

Esmeralda County Library District  
Goldfield Public Library  
Corner of Crook and Fourth Street  
Goldfield, NV 89013-0430

Henderson District Public Libraries  
Paseo Verde Library  
280 S. Green Valley parkway  
Henderson, NV 89012

Humboldt County Library  
85 East Fifth Street  
Winnemucca, Nevada 89445

Lincoln County Library  
63 Main Street  
Pioche, NV 89043-0330

Lyon County Library  
20 Nevin Way  
Yerington, NV

Lander County Library  
625 S. Broad St  
Battle Mountain NV 89820

Mineral County Library  
First & "A" Street  
Hawthorne, NV 89415

North Las Vegas Library  
2250 Las Vegas Blvd  
NLV, NV 89030

Pahrump Community Library  
701 East Street  
Pahrump, NV 89048

Pershing County Library  
1125 Central Avenue  
Lovelock, NV

Round Mountain Public Library  
73 Hadley Circle  
Round Mountain, NV

Storey County Library  
26 S. B St  
Virginia City, NV 89440

Tonopah Library District  
167 S Central St  
Tonopah, NV 89049

Washoe County Library  
4001 S. Virginia St.  
Reno NV

EXHIBIT B  
VIA Phone In  
SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS  
TO BE ADOPTED BY THE NEVADA TAX COMMISSION  
NEVADA STATE LEGISLATURE  
401 SOUTH CARSON STREET, ROOM 2135  
CARSON CITY, NEVADA

DECEMBER 5, 2019 9:00 a.m.  
TELECONFERENCE NUMBER:  
1-877-~~882-9445~~ 810-9445  
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

Name James Brown Representing Caesars Entertain.

Address Las Vegas

Email Address \_\_\_\_\_

702-407-6568  
Telephone/Business Telephone

Name Trent Tholen Representing Douglas

Address \_\_\_\_\_

Email Address \_\_\_\_\_

Telephone/Business Telephone \_\_\_\_\_

Name Jim Sosa Representing \_\_\_\_\_

Address \_\_\_\_\_

Email Address \_\_\_\_\_

Telephone/Business Telephone \_\_\_\_\_

Name Mark Stafford Representing Washoe City Assessor

Address \_\_\_\_\_

Email Address \_\_\_\_\_

Telephone/Business Telephone \_\_\_\_\_



SIGN IN SHEET

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 401 SOUTH CARSON STREET, ROOM 2135  
 CARSON CITY, NEVADA

DECEMBER 5, 2019 9:00 a.m.  
 TELECONFERENCE NUMBER:  
 1-877-<sup>380</sup>482-9415  
 ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
 (PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
 COMMENT  
 YES/NO

Paul Bancroft  
 Name

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pbancroft@mcDonaldCarano.com  
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Address

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Shannon Scott  
 Name

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Address

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Sustan Taylor  
 Name

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 Representing

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 Email Address

Address

Telephone/Business Telephone

COL GREENER  
 Name

WASHOE COUNTY  
 Representing

CGREENER@WASHOECOUNTY.US / NO  
 Email Address

Address

Telephone/Business Telephone



SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS  
 TO BE ADOPTED BY THE NEVADA TAX COMMISSION  
 NEVADA STATE LEGISLATURE  
 401 SOUTH CARSON STREET, ROOM 2135  
 CARSON CITY, NEVADA

DECEMBER 5, 2019 9:00 a.m.  
 TELECONFERENCE NUMBER:  
 1-877-402-9415  
 ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
 (PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
 COMMENT  
 YES/NO

Jane Tung Washoe County jtung@washoe-county.us No  
 Name Representing Email Address

Address Telephone/Business Telephone

JOSH HICKS McDonald Carano jhicks@mcdonaldcarano.com  
 Name Representing Email Address

DAVID GURNEY VARIOUS CLIENTS LAYOERS@YAHOO.COM 775 636 0721  
 Address Telephone/Business Telephone

Cheryl Erskine Taxation No  
 Name Representing Email Address

Address Telephone/Business Telephone

Jaymalynn Seley Taxation No  
 Name Representing Email Address

Address Telephone/Business Telephone



SIGN IN SHEET

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ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

Mike Bosma  
Name

SLC Las Vegas  
Representing

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Email Address

775-848-9494

~~775-786-7600~~

Address

Telephone/Business Telephone

Name

Representing

Email Address

Address

Telephone/Business Telephone

Name

Representing

Email Address

Address

Telephone/Business Telephone

Name

Representing

Email Address

Address

Telephone/Business Telephone



SIGN IN SHEET

**WORKSHOP ON PROPOSED REGULATIONS  
TO BE ADOPTED BY THE NEVADA TAX COMMISSION  
GRANT SAWYER OFFICE BUILDING  
555 EAST WASHINGTON AVE, ROOM 4406  
LAS VEGAS, NEVADA**

**DECEMBER 5, 2019 9:00 a.m.  
TELECONFERENCE NUMBER:  
1-877-402-9415  
ACCESS CODE: 6725598**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC  
COMMENT  
YES/NO**

Cassidy Wilson  
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SNHBA  
Representing

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Telephone/Business Telephone

MaryAnn Weldner  
Name

Clark County Assessor  
Representing

Email Address

Address

702-455-2126  
Telephone/Business Telephone

V. David Penman  
Name

Clark County Assessor  
Representing

7  
Email Address

Address

702-455-4936  
Telephone/Business Telephone

Lisa Logsdon  
Name

Clark County  
Representing

Lisa.Logsdon@ClarkCountyDA.com No  
Email Address

Address

Telephone/Business Telephone



**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)**

Name Jane Mac

Wynn Resorts Limited  
Representing

3131 Las Vegas Blvd.  
Address

LV, NV 99109

Name \_\_\_\_\_

## Representing

Address

Poubo Scott  
Name

Clark County Assessor  
Representing

500 Grand Central Pkwy LU NU 99155

**Name** Rayna Lanigan

Sands Aviation  
Representing

5500 Haven St. LV, NV 89119

**DECEMBER 5, 2019 9:00 a.m.**  
**TELECONFERENCE NUMBER:**  
**1-877-402-9415**  
**ACCESS CODE: 6725598**

**PUBLIC  
COMMENT  
YES/NO**

jane.macle@wynnresorts.com  
Email Address

rw

(702) 770-7531  
Telephone/Business Telephone

~~CONFIDENTIAL~~  
Email Address

~~401 532 6240~~  
Telephone/Business Telephone

dfs@ClarkCountyNV.Gov

702 415 3891  
Telephone/Business Telephone

Rayna.Lanigan@sands.com

702-740-7730  
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SIGN IN SHEET

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**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)**

Virginia Valentine Resort Assoc.  
Name Representing

10,000 W. Charleston Blvd. Ste 165, LV, NV 89135  
Address

\_\_\_\_\_  
Name Representing

\_\_\_\_\_  
Address

\_\_\_\_\_  
Name Representing

\_\_\_\_\_  
Address

\_\_\_\_\_  
Name Representing

\_\_\_\_\_  
Address

valentine@nevadaresorts.org ms  
Email Address

\_\_\_\_\_  
Telephone/Business Telephone

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Telephone/Business Telephone

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Telephone/Business Telephone

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Telephone/Business Telephone

**PUBLIC  
COMMENT  
YES/NO**



*Aircraft*SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS  
TO BE ADOPTED BY THE NEVADA TAX COMMISSION  
NEVADA STATE LEGISLATURE  
CARSON CITY, NEVADA

SEPTEMBER 14, 2020 1:00 p.m.  
ZOOM MEETING

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

*Tony Wren*  
Name \_\_\_\_\_ Representing \_\_\_\_\_ Email Address \_\_\_\_\_ ☒

Address \_\_\_\_\_ Telephone/Business Telephone \_\_\_\_\_

*Jessica LoyAl*  
Name \_\_\_\_\_ Representing \_\_\_\_\_ Email Address \_\_\_\_\_

Address \_\_\_\_\_ Telephone/Business Telephone \_\_\_\_\_

*Josh Hicks*  
Name \_\_\_\_\_ Representing \_\_\_\_\_ Email Address \_\_\_\_\_ ☒

Address \_\_\_\_\_ Telephone/Business Telephone \_\_\_\_\_

*Jeffrey Mitchell* *Taxation*  
Name \_\_\_\_\_ Representing \_\_\_\_\_ Email Address \_\_\_\_\_

Address \_\_\_\_\_ Telephone/Business Telephone \_\_\_\_\_



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ZOOM MEETING

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

<u>Christina Griffith</u>	<u>Taxation</u>		
Name	Representing	Email Address	

_____	_____
Address	Telephone/Business Telephone

<u>Cheryl Erskine</u>	<u>Taxation</u>		
Name	Representing	Email Address	

_____	_____
Address	Telephone/Business Telephone

<u>James Susa</u>			<input checked="" type="checkbox"/>
Name	Representing	Email Address	

_____	_____
Address	Telephone/Business Telephone

<u>Kelson Powell</u>	<u>Taxation</u>		
Name	Representing	Email Address	

_____	_____
Address	Telephone/Business Telephone



*Aircraft*SIGN IN SHEET

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ZOOM MEETING

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

*David Volkmann*

Name

Representing

Email Address

Address

Telephone/Business Telephone

*Ruth Lee*

Name

*Esmeralda Assessor*

Representing

Email Address

Address

Telephone/Business Telephone

*Shannon Silva*

Name

*Taxation*

Representing

Email Address

Address

Telephone/Business Telephone

*David Denmann*

Name

*Clark County Assessor*

Representing

Email Address

✓

Address

Telephone/Business Telephone



EXHIBIT B  
*Aircraft*  
SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS  
TO BE ADOPTED BY THE NEVADA TAX COMMISSION  
NEVADA STATE LEGISLATURE  
CARSON CITY, NEVADA

SEPTEMBER 14, 2020 1:00 p.m.  
ZOOM MEETING

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

*Doug Scott*  
Name

*Clark County Assessor*  
Representing

Email Address

✓

Address

Telephone/Business Telephone

*Maryanne Weidner*  
Name

*Clark County Assessor*  
Representing

Email Address

Address

Telephone/Business Telephone

*Jayne Jacobs*  
Name

*Clark County Assessor*  
Representing

Email Address

Address

Telephone/Business Telephone

Name

Representing

Email Address

Address

Telephone/Business Telephone



**NEVADA TAX COMMISSION  
ZOOM MEETING  
DECEMBER 7, 2020 - 9:00 AM  
PLEASE SIGN-IN**

NAME	REPRESENTING
Jim DeVolld	Chairman
George Ketesis	Commission
Craig Witt	Commission
Francine Lipman	Commission
Tony Wren	Commission
Randy Brown	Commission
Sharon Rioby	Commission
Melanie Young	Exec. Dir. - Tax
Celia Calderon	
Lizette Arceo	Tax
Adriane Roberts - Larson	Tax
JEFF Mitchell	Tax
Jim Sousa, ESQ	MGM Resorts
Doug Scott	Clark County Assessor
Robert Werbicky	AG

**NEVADA TAX COMMISSION  
ZOOM MEETING  
DECEMBER 7, 2020 - 9:00 AM  
PLEASE SIGN-IN**

NAME	REPRESENTING
John Bartlett, ESQ	Airlift Helicopters
PETER Keegan	AG
Carolina Huey	Beanners LLC
Ray Solomon	Beanners LLC
George Hritz	TAX
Abigail Gutierrez	Universal Metal Works
Louis Csoka	AG
Suzanne Warren, ESQ.	Big Burger Beer & More
Jennifer Hampton	TAX
Karen Rancilio	Grand Canyon Tours
Aaron Katz	
Andrea Nichols	AG
Jay DeVoy	Orthopaedic Summit
Dr. Kevin Plancher	" "
Todd Mann	MAGNET Schools

[illegible]