

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB FILE NO. R120-201

**The following document is the initial draft regulation proposed
by the agency submitted on 06/29/2020**

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[Date]

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

AUTHORITY: §1, NRS 360.090, 360.245

A REGULATION relating to taxation; concerning appeals of decisions of a hearing officer and the time frame in which briefs are due; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law provides that all decisions of the Executive Director or other office of the Department made pursuant to Title 32 are final unless appealed to the Nevada Tax Commission. Existing law requires if an appeal is filed that the appellant shall file a brief with the Commission setting forth the points relied upon in his or her appeal and authorities in support thereof.

This regulation adds the time frame in which the appellee’s answering brief is due and the time frame in which the appellant’s reply brief is due.

Section 1. NAC 360.175 is hereby amended by adding thereto the provisions set forth as section 2, inclusive of this regulation.

Sec. 2. 1. The staff, petitioner or a designated representative may, within 30 days after service of the copy of the findings of fact, conclusions of law and decision of the hearing officer, file a notice of appeal with the Commission.

2. Within 30 days after filing a notice of appeal, the appellant shall file with the Commission
a:

(a) Brief setting forth the points relied upon in his or her appeal and authorities in support thereof; and

(b) Designation of the parts of the record before the hearing officer that he or she deems relevant to his or her appeal.

3. *The Appellee's answering brief and designation of portions of the record deemed relevant is due within 30 days of service of the Appellant's opening brief.*

4. *The Appellants reply brief is due within 30 days of service of the Appellee's answering brief.*

5. An appeal from the decision of the hearing officer to the Commission must be based upon one or more of the grounds set forth in subsection 3 of NRS 233B.135.

~~[4.]~~ 6. The filing of a notice of appeal does not excuse compliance with the decision of the hearing officer nor suspend the effectiveness of a decision unless otherwise ordered by the hearing officer.

~~[5.]~~ 7. After receipt of a notice of appeal, filed in compliance with subsection 1, and the documentation required by subsections 2 *through* 4, the Department will schedule a time for oral argument before the Commission at its next meeting. The oral argument will be limited to a period of time not to exceed 20 minutes unless extended by the Commission. The Commission will not review evidence which was not submitted to the hearing officer unless it determines that good cause exists for a failure to submit the evidence to the hearing officer.

~~[6.]~~ 8. The Commission will modify, reverse or affirm the decision of the hearing officer or remand the case to the hearing officer. The Director shall issue a final written decision on behalf of the Commission.