

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB FILE NO. R151- 22I**

**The following document is the initial draft regulation proposed  
by the agency submitted on 06/30/2022**

**NAC 360.175 Appeal of decision of hearing officer. ([NRS 360.090](#), [360.245](#))**

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. 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. 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. After receipt of a notice of appeal, filed in compliance with subsection 1, and the documentation required by subsection 2, 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. The Nevada Tax Commission may dismiss any appeal for failure to file the documentation required by subsection 2 or request an extension within the 30-day timeframe.***

~~7. 6-~~ 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.

[Tax Comm'n, Practice Rule Nos. 56-59, eff. 11-15-77] — (NAC A 11-20-87; 1-12-96; R078-97, 11-14-97)