

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB FILE NO. R171-22I

**The following document is the initial draft regulation proposed
by the agency submitted on 07/22/2022**

**PROPOSED REGULATION OF THE NEVADA TAX
COMMISSION**

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

AUTHORITY: §1, NRS 233B.100, NRS 360.090

A REGULATION relating to taxation; adopting provisions regarding petitions for adopting, filing, amending or repealing regulations; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law creates procedures for petitioning to adopt, file, amend or repeal tax regulations. **Section 2** of this regulation requires petitions for adopting a regulation to include the full text of the regulation and the reason for the adoption of the regulation. **Section 3** of this regulation requires a petition for amending or repealing a regulation to include the relevant regulation, or portion the regulation, and the reason for amending or repealing the regulation. If the Department receives a petition to adopt, amend or repeal a regulation at least 30 days before the Nevada Tax Commission’s next regularly scheduled meeting, **Section 4** of this regulation requires the Department to place the petition on the agenda of the meeting to deny the petition or commence procedures to adopt, amend or repeal the regulation.

Section 1. Chapter 360 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 4, inclusive, of this regulation.

Sec. 2. *A petition which requests the adoption of a regulation must include the full text of the proposed regulation and the reason for the adoption.*

Sec. 3. *If a petition requests the amendment or repeal of a regulation, it must include:*

(a) The relevant regulation or portion of the regulation and the suggested amendment; and

(b) The reason for the adoption, filing, amendment or repeal of the regulation.

Sec. 4. *If the Department receives a petition to adopt, amend or repeal a regulation at least 30 days before the Nevada Tax Commission’s next regularly scheduled meeting, the*

Department will place the petition on the agenda of the meeting to either deny the application or commence procedures to adopt, amend or repeal the regulation.