

**PROPOSED REGULATION OF
THE NEVADA TAX COMMISSION**

LCB File No. R171-22

August 11, 2022

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

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

A REGULATION relating to taxation; establishing provisions governing the procedure for any interested person to petition the Nevada Tax Commission to adopt, amend or repeal any regulation; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires the Nevada Tax Commission to prescribe regulations for carrying on the business of the Commission and of the Department of Taxation. (NRS 360.090) Existing law also authorizes any interested person to petition an agency requesting the adoption, filing, amendment or repeal of any regulation and requires each agency to prescribe by regulation the form for such petitions and the procedure for their submission, consideration and disposition. (NRS 233B.100) This regulation requires any interested person who requests that the Commission adopt, amend or repeal a regulation to file a petition with the Department containing certain information about the request and relevant regulation. This regulation also provides that: (1) the Department must place such a petition on the agenda for the next regularly scheduled meeting of the Commission that takes place not less than 30 days after the petition was filed with the Department; and (2) the petition is not deemed submitted until it has been presented to the Commission at such a meeting. This regulation provides that the Commission will, at a meeting where a petition is presented: (1) commence procedures to adopt, file, amend or repeal the regulation that is the subject of the petition; or (2) deny the petition.

Section 1. Chapter 360 of NAC is hereby amended by adding thereto a new section to read as follows:

1. Any interested person may petition the Commission in writing requesting the adoption, amendment or repeal of any regulation. The written petition must be filed with the Department

for transmittal to the Commission. The petition must be in a form prescribed by the Department and include, without limitation:

(a) For a petition to adopt or amend a regulation:

(1) The full text of the proposed regulation or amendment; and

(2) A clear and concise explanation of the reason for adopting or amending the regulation, including, without limitation, relevant data, views and arguments.

(b) For a petition to repeal a regulation:

(1) The full text of the regulation or the relevant portion of the regulation that is to be repealed; and

(2) A clear and concise explanation of the reason for the request to repeal the regulation, including, without limitation, relevant data, views and arguments.

2. The Department shall place a petition which has been filed pursuant to subsection 1 on the agenda for presentation to the Commission at the next regularly scheduled meeting of the Commission that takes place not less than 30 days after the petition was filed with the Department.

3. A petition filed pursuant to subsection 1 is not deemed submitted to the Commission until it has been presented at a meeting of the Commission.

4. At a meeting of the Commission at which a petition is presented pursuant to this section, the Commission will:

(a) Commence procedures to adopt, amend or repeal the regulation that is the subject of the petition; or

(b) Deny the request to adopt, amend or repeal the regulation that is the subject of the petition.