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SENATE BILL NO. 7—COMMITTEE ON REVENUE  
AND ECONOMIC DEVELOPMENT

(ON BEHALF OF THE DEPARTMENT OF TAXATION)

PREFILED DECEMBER 19, 2012

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Referred to Committee on Revenue  
and Economic Development

SUMMARY—Requires the Executive Director of the Department of Taxation to publish and periodically revise technical bulletins. (BDR 32-299)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: Yes.

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

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AN ACT relating to taxation; requiring the Executive Director of the Department of Taxation to publish and periodically revise technical bulletins setting forth information relating to the taxes administered by the Department; exempting such technical bulletins from the Nevada Administrative Procedure Act; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1     **Section 1** of this bill requires the Executive Director of the Department of  
2 Taxation to prepare, publish and periodically revise technical bulletins that provide  
3 information to the public about issues relating to those taxes and any other tax  
4 specified by the Executive Director. **Section 2** of this bill exempts such technical  
5 bulletins from the provisions of the Nevada Administrative Procedure Act  
6 governing administrative regulations so that the technical bulletins can be approved  
7 and posted without being drafted, reviewed and adopted in the manner required for  
8 administrative regulations.



THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

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

3       1. *The Executive Director shall prepare or cause to be*  
4 *prepared technical bulletins to educate the public on issues related*  
5 *to their businesses and the taxes administered by the Department.*  
6 *The technical bulletins must be written in simple non-technical*  
7 *language and may include:*

8       (a) *Information and guidance concerning specific issues or*  
9 *topics;*

10       (b) *Examples for clarification purposes; and*

11       (c) *Any other information determined by the Executive*  
12 *Director or Nevada Tax Commission to be beneficial to the public.*

13       2. *A technical bulletin must not include advice on a specific*  
14 *fact situation but may include information that is applicable to a*  
15 *specific industry or type of business.*

16       3. *The technical bulletins must be published and revised as*  
17 *needed. Each bulletin and revised bulletin must be published and*  
18 *posted on an Internet website maintained by the Department and*  
19 *made available upon request at the offices of the Department.*

20       4. *Any technical bulletin published or revised pursuant to this*  
21 *section is intended for informational purposes only.*

22       5. *The Executive Director shall submit each proposed*  
23 *technical bulletin and any revisions to a bulletin to the Nevada*  
24 *Tax Commission for approval before publishing the bulletin or*  
25 *revised bulletin.*

26       **Sec. 2.** NRS 233B.038 is hereby amended to read as follows:

27       233B.038 1. "Regulation" means:

28       (a) An agency rule, standard, directive or statement of general  
29 applicability which effectuates or interprets law or policy, or  
30 describes the organization, procedure or practice requirements of  
31 any agency;

32       (b) A proposed regulation;

33       (c) The amendment or repeal of a prior regulation; and

34       (d) The general application by an agency of a written policy,  
35 interpretation, process or procedure to determine whether a person is  
36 in compliance with a federal or state statute or regulation in order to  
37 assess a fine, monetary penalty or monetary interest.

38       2. The term does not include:

39       (a) A statement concerning only the internal management of an  
40 agency and not affecting private rights or procedures available to the  
41 public;

42       (b) A declaratory ruling;



- 1 (c) An intraagency memorandum;
- 2 (d) A manual of internal policies and procedures or audit
- 3 procedures of an agency which is used solely to train or provide
- 4 guidance to employees of the agency and which is not used as
- 5 authority in a contested case to determine whether a person is in
- 6 compliance with a federal or state statute or regulation;
- 7 (e) An agency decision or finding in a contested case;
- 8 (f) An advisory opinion issued by an agency that is not of
- 9 general applicability;
- 10 (g) A published opinion of the Attorney General;
- 11 (h) An interpretation of an agency that has statutory authority to
- 12 issue interpretations;
- 13 (i) Letters of approval, concurrence or disapproval issued in
- 14 relation to a permit for a specific project or activity;
- 15 (j) A contract or agreement into which an agency has entered;
- 16 (k) The provisions of a federal law, regulation or guideline;
- 17 (l) An emergency action taken by an agency that is necessary to
- 18 protect public health and safety;
- 19 (m) The application by an agency of a policy, interpretation,
- 20 process or procedure to a person who has sufficient prior actual
- 21 notice of the policy, interpretation, process or procedure to
- 22 determine whether the person is in compliance with a federal or
- 23 state statute or regulation in order to assess a fine, monetary penalty
- 24 or monetary interest;
- 25 (n) A regulation concerning the use of public roads or facilities
- 26 which is indicated to the public by means of signs, signals and other
- 27 traffic-control devices that conform with the manual and
- 28 specifications for a uniform system of official traffic-control devices
- 29 adopted pursuant to NRS 484A.430; ~~to~~
- 30 (o) The classification of wildlife or the designation of seasons
- 31 for hunting, fishing or trapping by regulation of the Board of
- 32 Wildlife Commissioners pursuant to the provisions of title 45 of
- 33 NRS ~~H~~; *or*
- 34 *(p) A technical bulletin prepared pursuant to section 1 of this*
- 35 *act.*
- 36 **Sec. 3.** This act becomes effective upon passage and approval.

