

SENATE BILL NO. 95—COMMITTEE ON
COMMERCE, LABOR AND ENERGY

FEBRUARY 7, 2013

Referred to Committee on Commerce, Labor and Energy

SUMMARY—Creates the Task Force on Employee Misclassification. (BDR 53-580)

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.

AN ACT relating to employee misclassification; requiring certain state agencies to share information relating to suspected employee misclassification under certain circumstances; creating the Task Force on Employee Misclassification; providing its duties; making various other changes relating to employee misclassification; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 **Section 7** of this bill requires the offices of the Labor Commissioner, the
2 Division of Industrial Relations of the Department of Business and Industry, the
3 Employment Security Division of the Department of Employment, Training and
4 Rehabilitation, the Department of Taxation and the Attorney General to share
5 amongst their respective offices information relating to suspected employee
6 misclassification that is received in the performance of their official duties under
7 certain circumstances. **Section 4** of this bill defines “employee misclassification” as
8 the practice by an employer of improperly classifying employees as independent
9 contractors to avoid any legal obligation under state labor, employment and tax
10 laws, including, without limitation, the laws governing minimum wage, overtime,
11 unemployment insurance, workers’ compensation insurance, temporary disability
12 insurance, wage payment and payroll taxes.

13 **Section 8** of this bill creates and sets forth the membership of the Task Force
14 on Employee Misclassification. **Section 9** of this bill sets forth the duties of the
15 Task Force.



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

1 **Section 1.** Chapter 607 of NRS is hereby amended by adding
2 thereto the provisions set forth as sections 2 to 10, inclusive, of this
3 act.

4 **Sec. 2.** *As used in sections 2 to 10, inclusive, of this act,*
5 *unless the context otherwise requires, the words and terms defined*
6 *in sections 3 to 6, inclusive, of this act have the meanings ascribed*
7 *to them in those sections.*

8 **Sec. 3.** *“Employee” means a person who performs services*
9 *for wages for an employer. The term does not include an*
10 *independent contractor.*

11 **Sec. 4.** *“Employee misclassification” means the practice by*
12 *an employer of improperly classifying employees as independent*
13 *contractors to avoid any legal obligation under state labor,*
14 *employment and tax laws, including, without limitation, the laws*
15 *governing minimum wage, overtime, unemployment insurance,*
16 *workers’ compensation insurance, temporary disability insurance,*
17 *wage payment and payroll taxes.*

18 **Sec. 5.** *“Employer” includes, without limitation:*

19 1. *The State of Nevada, any state agency, or any county, city,*
20 *town, school district or other unit of local government;*

21 2. *Any public or quasi-public corporation; and*

22 3. *Any person, firm, corporation, partnership or association.*

23 **Sec. 6.** *“Independent contractor” has the meaning ascribed*
24 *to it in NRS 616A.255.*

25 **Sec. 7.** *The offices of the Labor Commissioner, Division of*
26 *Industrial Relations of the Department of Business and Industry,*
27 *Employment Security Division of the Department of Employment,*
28 *Training and Rehabilitation, Department of Taxation and*
29 *Attorney General:*

30 1. *Shall communicate between their respective offices*
31 *information relating to suspected employee misclassification*
32 *which is received in the performance of their official duties and*
33 *which is not otherwise declared by law to be confidential.*

34 2. *May communicate between their respective offices*
35 *information relating to employee misclassification which is*
36 *received in the performance of their official duties and which is*
37 *otherwise declared by law to be confidential, if the confidentiality*
38 *of the information is otherwise maintained under the terms and*
39 *conditions required by law.*

40 **Sec. 8.** 1. *The Task Force on Employee Misclassification,*
41 *consisting of 10 members, is hereby created.*



1 2. *The following persons shall serve as ex officio members of*
2 *the Task Force:*

3 (a) *The Labor Commissioner or the Labor Commissioner's*
4 *designee.*

5 (b) *The Administrator of the Division of Industrial Relations*
6 *of the Department of Business and Industry or the Administrator's*
7 *designee.*

8 (c) *The Administrator of the Employment Security Division of*
9 *the Department of Employment, Training and Rehabilitation or*
10 *the Administrator's designee.*

11 (d) *The Executive Director of the Department of Taxation or*
12 *the Executive Director's designee.*

13 (e) *The Attorney General or the Attorney General's designee.*

14 3. *The following persons shall serve as appointed members of*
15 *the Task Force:*

16 (a) *One person who represents an employer located in this*
17 *State that employs more than 500 full-time or part-time employees.*

18 (b) *One person who represents an employer located in this*
19 *State that employs 500 or fewer full-time or part-time employees.*

20 (c) *One person who is an independent contractor in this State.*

21 (d) *One person who represents organized labor in this State.*

22 (e) *One person who represents the general public in this State.*

23 4. *The members of the Task Force described in subsection 3:*
24 *(a) Must be appointed by the Legislative Commission from*
25 *recommendations submitted to the Legislative Commission by the*
26 *Governor, the Majority Leader of the Senate and the Speaker of*
27 *the Assembly.*

28 **(b) After the initial terms, serve a term of 2 years and until**
29 *their respective successors are appointed. A member may be*
30 *reappointed in the same manner as the original appointments.*

31 5. *Any vacancy occurring in the appointed membership of the*
32 *Task Force must be filled in the same manner as the original*
33 *appointment not later than 30 days after the vacancy occurs.*

34 6. *The Task Force shall meet at least twice each fiscal year*
35 *and may meet at such additional times as deemed necessary by the*
36 *Chair.*

37 7. *At the first meeting of each fiscal year, the Task Force*
38 *shall elect from its members a Chair and a Vice Chair.*

39 8. *A majority of the members of the Task Force constitutes a*
40 *quorum for the transaction of business, and a majority of those*
41 *members present at any meeting is sufficient for any official*
42 *action taken by the Task Force.*

43 9. *The Task Force shall comply with the provisions of*
44 *chapter 241 of NRS, and all meetings of the Task Force must be*
45 *conducted in accordance with that chapter.*



1 10. *Members of the Task Force serve without compensation.*

2 11. *The Legislative Counsel Bureau shall provide the*
3 *personnel, facilities, equipment and supplies required by the Task*
4 *Force to carry out its duties.*

5 **Sec. 9.** *The Task Force on Employee Misclassification shall:*

6 1. *Evaluate the policies and practices of the Labor*
7 *Commissioner, Division of Industrial Relations of the Department*
8 *of Business and Industry, Employment Security Division of the*
9 *Department of Employment, Training and Rehabilitation,*
10 *Department of Taxation and Attorney General relating to*
11 *employee misclassification.*

12 2. *Evaluate any existing fines, penalties or other disciplinary*
13 *action relating to employee misclassification that are authorized to*
14 *be imposed by a state agency.*

15 3. *Develop recommendations for policies, practices or*
16 *proposed legislation to reduce the occurrence of employee*
17 *misclassification.*

18 4. *On or before July 1, 2014, and on or before July 1 of each*
19 *subsequent year, submit a written report to the Director of the*
20 *Legislative Counsel Bureau for submission to the Legislative*
21 *Commission. The report must include, without limitation, a*
22 *summary of the work of the Task Force and recommendations for*
23 *legislation concerning employee misclassification.*

24 **Sec. 10.** 1. *The Task Force on Employee Misclassification*
25 *may create a subcommittee to the Task Force for any purpose that*
26 *is consistent with sections 2 to 10, inclusive, of this act.*

27 2. *The Task Force shall appoint the members of the*
28 *subcommittee and designate one of the members of the*
29 *subcommittee as chair of the subcommittee. The chair of*
30 *the subcommittee must be a member of the Task Force.*

31 3. *The subcommittee shall meet at the times and places*
32 *specified by a call of the chair of the subcommittee. A majority of*
33 *the members of the subcommittee constitutes a quorum, and a*
34 *quorum may exercise any power or authority conferred on the*
35 *subcommittee.*

36 **Sec. 11.** NRS 612.265 is hereby amended to read as follows:

37 612.265 1. Except as otherwise provided in this section and
38 NRS 239.0115, *and section 7 of this act*, information obtained from
39 any employing unit or person pursuant to the administration of this
40 chapter and any determination as to the benefit rights of any person
41 is confidential and may not be disclosed or be open to public
42 inspection in any manner which would reveal the person's or
43 employing unit's identity.

44 2. Any claimant or a legal representative of a claimant is
45 entitled to information from the records of the Division, to the



1 extent necessary for the proper presentation of the claimant's claim
2 in any proceeding pursuant to this chapter. A claimant or an
3 employing unit is not entitled to information from the records of the
4 Division for any other purpose.

5 3. Subject to such restrictions as the Administrator may by
6 regulation prescribe, the information obtained by the Division may
7 be made available to:

8 (a) Any agency of this or any other state or any federal agency
9 charged with the administration or enforcement of laws relating to
10 unemployment compensation, public assistance, workers'
11 compensation or labor and industrial relations, or the maintenance
12 of a system of public employment offices;

13 (b) Any state or local agency for the enforcement of child
14 support;

15 (c) The Internal Revenue Service of the Department of the
16 Treasury;

17 (d) The Department of Taxation; and

18 (e) The State Contractors' Board in the performance of its duties
19 to enforce the provisions of chapter 624 of NRS.

20 ➤ Information obtained in connection with the administration of the
21 *State* Employment Service may be made available to persons or
22 agencies for purposes appropriate to the operation of a public
23 employment service or a public assistance program.

24 4. Upon written request made by a public officer of a local
25 government, the Administrator shall furnish from the records of the
26 Division the name, address and place of employment of any person
27 listed in the records of employment of the Division. The request
28 must set forth the social security number of the person about whom
29 the request is made and contain a statement signed by proper
30 authority of the local government certifying that the request is made
31 to allow the proper authority to enforce a law to recover a debt or
32 obligation owed to the local government. Except as otherwise
33 provided in NRS 239.0115, the information obtained by the local
34 government is confidential and may not be used or disclosed for any
35 purpose other than the collection of a debt or obligation owed to that
36 local government. The Administrator may charge a reasonable fee
37 for the cost of providing the requested information.

38 5. The Administrator may publish or otherwise provide
39 information on the names of employers, their addresses, their type
40 or class of business or industry, and the approximate number of
41 employees employed by each such employer, if the information
42 released will assist unemployed persons to obtain employment or
43 will be generally useful in developing and diversifying the economic
44 interests of this State. Upon request by a state agency which is able
45 to demonstrate that its intended use of the information will benefit



1 the residents of this State, the Administrator may, in addition to the
2 information listed in this subsection, disclose the number of
3 employees employed by each employer and the total wages paid by
4 each employer. The Administrator may charge a fee to cover the
5 actual costs of any administrative expenses relating to the disclosure
6 of this information to a state agency. The Administrator may require
7 the state agency to certify in writing that the agency will take all
8 actions necessary to maintain the confidentiality of the information
9 and prevent its unauthorized disclosure.

10 6. Upon request therefor, the Administrator shall furnish to any
11 agency of the United States charged with the administration of
12 public works or assistance through public employment, and may
13 furnish to any state agency similarly charged, the name, address,
14 ordinary occupation and employment status of each recipient of
15 benefits and the recipient's rights to further benefits pursuant to this
16 chapter.

17 7. To further a current criminal investigation, the chief
18 executive officer of any law enforcement agency of this State may
19 submit a written request to the Administrator that the Administrator
20 furnish, from the records of the Division, the name, address and
21 place of employment of any person listed in the records of
22 employment of the Division. The request must set forth the social
23 security number of the person about whom the request is made and
24 contain a statement signed by the chief executive officer certifying
25 that the request is made to further a criminal investigation currently
26 being conducted by the agency. Upon receipt of such a request, the
27 Administrator shall furnish the information requested. The
28 Administrator may charge a fee to cover the actual costs of any
29 related administrative expenses.

30 8. In addition to the provisions of subsection 5, the
31 Administrator shall provide lists containing the names and addresses
32 of employers, and information regarding the wages paid by each
33 employer to the Department of Taxation, upon request, for use in
34 verifying returns for the taxes imposed pursuant to chapters 363A
35 and 363B of NRS. The Administrator may charge a fee to cover the
36 actual costs of any related administrative expenses.

37 9. A private carrier that provides industrial insurance in this
38 State shall submit to the Administrator a list containing the name of
39 each person who received benefits pursuant to chapters 616A to
40 616D, inclusive, or chapter 617 of NRS during the preceding month
41 and request that the Administrator compare the information so
42 provided with the records of the Division regarding persons
43 claiming benefits pursuant to this chapter for the same period. The
44 information submitted by the private carrier must be in a form
45 determined by the Administrator and must contain the social



1 security number of each such person. Upon receipt of the request,
2 the Administrator shall make such a comparison and, if it appears
3 from the information submitted that a person is simultaneously
4 claiming benefits under this chapter and under chapters 616A to
5 616D, inclusive, or chapter 617 of NRS, the Administrator shall
6 notify the Attorney General or any other appropriate law
7 enforcement agency. The Administrator shall charge a fee to cover
8 the actual costs of any related administrative expenses.

9 10. The Administrator may request the Comptroller of the
10 Currency of the United States to cause an examination of the
11 correctness of any return or report of any national banking
12 association rendered pursuant to the provisions of this chapter, and
13 may in connection with the request transmit any such report or
14 return to the Comptroller of the Currency of the United States as
15 provided in section 3305(c) of the Internal Revenue Code of 1954.

16 11. If any employee or member of the Board of Review, the
17 Administrator or any employee of the Administrator, in violation of
18 the provisions of this section, discloses information obtained from
19 any employing unit or person in the administration of this chapter,
20 or if any person who has obtained a list of applicants for work, or of
21 claimants or recipients of benefits pursuant to this chapter uses or
22 permits the use of the list for any political purpose, he or she is
23 guilty of a gross misdemeanor.

24 12. All letters, reports or communications of any kind, oral or
25 written, from the employer or employee to each other or to the
26 Division or any of its agents, representatives or employees are
27 privileged and must not be the subject matter or basis for any
28 lawsuit if the letter, report or communication is written, sent,
29 delivered or prepared pursuant to the requirements of this chapter.

30 **Sec. 12.** NRS 616B.012 is hereby amended to read as follows:

31 616B.012 1. Except as otherwise provided in this section and
32 NRS 239.0115, 616B.015, 616B.021 and 616C.205, *and section 7*
33 *of this act*, information obtained from any insurer, employer or
34 employee is confidential and may not be disclosed or be open to
35 public inspection in any manner which would reveal the person's
36 identity.

37 2. Any claimant or legal representative of the claimant is
38 entitled to information from the records of the insurer, to the extent
39 necessary for the proper presentation of a claim in any proceeding
40 under chapters 616A to 616D, inclusive, or chapter 617 of NRS.

41 3. The Division and Administrator are entitled to information
42 from the records of the insurer which is necessary for the
43 performance of their duties. The Administrator may, by regulation,
44 prescribe the manner in which otherwise confidential information
45 may be made available to:



1 (a) Any agency of this or any other state charged with the
2 administration or enforcement of laws relating to industrial
3 insurance, unemployment compensation, public assistance or labor
4 law and industrial relations;

5 (b) Any state or local agency for the enforcement of child
6 support;

7 (c) The Internal Revenue Service of the Department of the
8 Treasury;

9 (d) The Department of Taxation; and

10 (e) The State Contractors' Board in the performance of its duties
11 to enforce the provisions of chapter 624 of NRS.

12 ➔ Information obtained in connection with the administration of a
13 program of industrial insurance may be made available to persons or
14 agencies for purposes appropriate to the operation of a program of
15 industrial insurance.

16 4. Upon written request made by a public officer of a local
17 government, an insurer shall furnish from its records the name,
18 address and place of employment of any person listed in its records.
19 The request must set forth the social security number of the person
20 about whom the request is made and contain a statement signed by
21 proper authority of the local government certifying that the request
22 is made to allow the proper authority to enforce a law to recover a
23 debt or obligation owed to the local government. Except as
24 otherwise provided in NRS 239.0115, the information obtained by
25 the local government is confidential and may not be used or
26 disclosed for any purpose other than the collection of a debt or
27 obligation owed to the local government. The insurer may charge a
28 reasonable fee for the cost of providing the requested information.

29 5. To further a current criminal investigation, the chief
30 executive officer of any law enforcement agency of this State may
31 submit to the Administrator a written request for the name, address
32 and place of employment of any person listed in the records of an
33 insurer. The request must set forth the social security number of the
34 person about whom the request is made and contain a statement
35 signed by the chief executive officer certifying that the request is
36 made to further a criminal investigation currently being conducted
37 by the agency. Upon receipt of a request, the Administrator shall
38 instruct the insurer to furnish the information requested. Upon
39 receipt of such an instruction, the insurer shall furnish the
40 information requested. The insurer may charge a reasonable fee to
41 cover any related administrative expenses.

42 6. Upon request by the Department of Taxation, the
43 Administrator shall provide:

44 (a) Lists containing the names and addresses of employers; and



1 (b) Other information concerning employers collected and
2 maintained by the Administrator or the Division to carry out the
3 purposes of chapters 616A to 616D, inclusive, or chapter 617 of
4 NRS,

5 ➔ to the Department for its use in verifying returns for the taxes
6 imposed pursuant to chapters 363A and 363B of NRS. The
7 Administrator may charge a reasonable fee to cover any related
8 administrative expenses.

9 7. Any person who, in violation of this section, discloses
10 information obtained from files of claimants or policyholders or
11 obtains a list of claimants or policyholders under chapters 616A to
12 616D, inclusive, or chapter 617 of NRS and uses or permits the use
13 of the list for any political purposes, is guilty of a gross
14 misdemeanor.

15 8. All letters, reports or communications of any kind, oral or
16 written, from the insurer, or any of its agents, representatives or
17 employees are privileged and must not be the subject matter or basis
18 for any lawsuit if the letter, report or communication is written, sent,
19 delivered or prepared pursuant to the requirements of chapters 616A
20 to 616D, inclusive, or chapter 617 of NRS.

21 9. The provisions of this section do not prohibit the
22 Administrator or the Division from disclosing any nonproprietary
23 information relating to an uninsured employer or proof of industrial
24 insurance.

25 **Sec. 13.** NRS 616B.015 is hereby amended to read as follows:

26 616B.015 1. Except as otherwise provided in subsection 2
27 and NRS 239.0115, *and section 7 of this act*, the records and files
28 of the Division concerning self-insured employers and associations
29 of self-insured public or private employers are confidential and may
30 be revealed in whole or in part only in the course of the
31 administration of the provisions of chapters 616A to 616D,
32 inclusive, or chapter 617 of NRS relating to those employers or
33 upon the lawful order of a court of competent jurisdiction.

34 2. The records and files specified in subsection 1 are not
35 confidential in the following cases:

36 (a) Testimony by an officer or agent of the Division and the
37 production of records and files on behalf of the Division in any
38 action or proceeding conducted pursuant to the provisions of
39 chapters 616A to 616D, inclusive, or chapter 617 of NRS if that
40 testimony or the records and files, or the facts shown thereby, are
41 involved in the action or proceeding.

42 (b) Delivery to a self-insured employer or an association of self-
43 insured public or private employers of a copy of any document filed
44 by the employer with the Division pursuant to the provisions of
45 chapters 616A to 616D, inclusive, or chapter 617 of NRS.



1 (c) Publication of statistics if classified so as to prevent:

2 (1) Identification of a particular employer or document; or

3 (2) Disclosure of the financial or business condition of a
4 particular employer or insurer.

5 (d) Disclosure in confidence, without further distribution or
6 disclosure to any other person, to:

7 (1) The Governor or an agent of the Governor in the exercise
8 of the Governor's general supervisory powers;

9 (2) Any person authorized to audit the accounts of the
10 Division in pursuance of an audit;

11 (3) The Attorney General or other legal representative of the
12 State in connection with an action or proceeding conducted pursuant
13 to the provisions of chapters 616A to 616D, inclusive, or chapter
14 617 of NRS;

15 (4) Any agency of this or any other state charged with the
16 administration or enforcement of the laws relating to workers'
17 compensation or unemployment compensation; or

18 (5) Any federal, state or local law enforcement agency.

19 (e) Disclosure in confidence by a person who receives
20 information pursuant to paragraph (d) to a person in furtherance of
21 the administration or enforcement of the laws relating to workers'
22 compensation or unemployment compensation.

23 3. As used in this section:

24 (a) "Division" means the Division of Insurance of the
25 Department of Business and Industry.

26 (b) "Records and files" means:

27 (1) All credit reports, references, investigative records,
28 financial information and data pertaining to the net worth of a self-
29 insured employer or association of self-insured public or private
30 employers; and

31 (2) All information and data required by the Division to be
32 furnished to it pursuant to chapters 616A to 616D, inclusive, or
33 chapter 617 of NRS or which may be otherwise obtained relative to
34 the finances, earnings, revenue, trade secrets or the financial
35 condition of any self-insured employer or association of self-insured
36 public or private employers.

37 **Sec. 14.** NRS 360.255 is hereby amended to read as follows:

38 360.255 1. Except as otherwise provided in this section and
39 NRS 239.0115 and 360.250, *and section 7 of this act*, the records
40 and files of the Department concerning the administration or
41 collection of any tax, fee, assessment or other amount required by
42 law to be collected are confidential and privileged. The Department,
43 an employee of the Department and any other person engaged in the
44 administration or collection of any tax, fee, assessment or other



1 amount required by law to be collected or charged with the custody
2 of any such records or files:

3 (a) Shall not disclose any information obtained from those
4 records or files; and

5 (b) May not be required to produce any of the records or files for
6 the inspection of any person or governmental entity or for use in any
7 action or proceeding.

8 2. The records and files of the Department concerning the
9 administration and collection of any tax, fee, assessment or other
10 amount required by law to be collected are not confidential and
11 privileged in the following cases:

12 (a) Testimony by a member or employee of the Department
13 and production of records, files and information on behalf of the
14 Department or a person in any action or proceeding before
15 the Nevada Tax Commission, the State Board of Equalization, the
16 Department or any court of this State if that testimony or the
17 records, files or information, or the facts shown thereby, are directly
18 involved in the action or proceeding.

19 (b) Delivery to a person or his or her authorized representative
20 of a copy of any document filed by the person pursuant to the
21 provisions of any law of this State.

22 (c) Publication of statistics so classified as to prevent the
23 identification of a particular business or document.

24 (d) Exchanges of information with the Internal Revenue Service
25 in accordance with compacts made and provided for in such cases,
26 or disclosure in confidence to any federal agency that requests the
27 information for the use of the agency in a federal prosecution or
28 criminal investigation.

29 (e) Disclosure in confidence to the Governor or his or her agent
30 in the exercise of the Governor's general supervisory powers, or to
31 any person authorized to audit the accounts of the Department in
32 pursuance of an audit, or to the Attorney General or other legal
33 representative of the State in connection with an action or
34 proceeding relating to a taxpayer, or to any agency of this or any
35 other state charged with the administration or enforcement of laws
36 relating to workers' compensation, unemployment compensation,
37 public assistance, taxation, labor or gaming.

38 (f) Exchanges of information pursuant to an agreement between
39 the Nevada Tax Commission and any county fair and recreation
40 board or the governing body of any county, city or town.

41 (g) Upon written request made by a public officer of a local
42 government, disclosure of the name and address of a taxpayer who
43 must file a return with the Department. The request must set forth
44 the social security number of the taxpayer about which the request is
45 made and contain a statement signed by the proper authority of the



1 local government certifying that the request is made to allow the
2 proper authority to enforce a law to recover a debt or obligation
3 owed to the local government. Except as otherwise provided in NRS
4 239.0115, the information obtained by the local government is
5 confidential and privileged and may not be used or disclosed for any
6 purpose other than the collection of a debt or obligation owed to that
7 local government. The Executive Director may charge a reasonable
8 fee for the cost of providing the requested information.

9 (h) Disclosure of information as to amounts of any unpaid tax or
10 amounts of tax required to be collected, interest and penalties to
11 successors, receivers, trustees, executors, administrators, assignees
12 and guarantors, if directly interested.

13 (i) Disclosure of relevant information as evidence in an appeal
14 by the taxpayer from a determination of tax due if the Nevada Tax
15 Commission has determined the information is not proprietary or
16 confidential in a hearing conducted pursuant to NRS 360.247.

17 (j) Disclosure of the identity of a person and the amount of tax
18 assessed and penalties imposed against the person at any time after a
19 determination, decision or order of the Executive Director or other
20 officer of the Department imposing upon the person a penalty for
21 fraud or intent to evade a tax imposed by law becomes final or is
22 affirmed by the Nevada Tax Commission.

23 3. The Executive Director shall periodically, as he or she
24 deems appropriate, but not less often than annually, transmit to the
25 Administrator of the Division of Industrial Relations of the
26 Department of Business and Industry a list of the businesses of
27 which the Executive Director has a record. The list must include the
28 mailing address of the business as reported to the Department.

29 4. The Executive Director may request from any other
30 governmental agency or officer such information as the Executive
31 Director deems necessary to carry out his or her duties with respect
32 to the administration or collection of any tax, fee, assessment or
33 other amount required by law to be collected. If the Executive
34 Director obtains any confidential information pursuant to such a
35 request, he or she shall maintain the confidentiality of that
36 information in the same manner and to the same extent as provided
37 by law for the agency or officer from whom the information was
38 obtained.

39 5. As used in this section:

40 (a) "Records" or "files" means any records and files related to
41 an investigation or audit, financial information, correspondence,
42 advisory opinions, decisions of a hearing officer in an administrative
43 hearing and any other information specifically related to a taxpayer.

44 (b) "Taxpayer" means a person who pays any tax, fee,
45 assessment or other amount required by law to the Department.



1 **Sec. 15.** 1. As soon as practicable after passage and approval
2 of this act, the Governor, the Majority Leader of the Senate and the
3 Speaker of the Assembly shall solicit applications and make
4 recommendations to the Legislative Commission for the
5 appointment of members to the Task Force on Employee
6 Misclassification who are described in subsection 3 of section 8 of
7 this act.

8 2. As soon as practicable after July 1, 2013, the Legislative
9 Commission shall, after considering each recommendation received
10 pursuant to subsection 1, appoint the members of the Task Force on
11 Employee Misclassification described in subsection 3 of section 8 of
12 this act.

13 3. The terms of the members of the Task Force on Employee
14 Misclassification appointed pursuant to subsection 2 expire on
15 June 30, 2015.

16 **Sec. 16.** 1. This section and section 15 of this act become
17 effective upon passage and approval.

18 2. Sections 1 to 14, inclusive, of this act become effective on
19 July 1, 2013.

