

LCB File No. R179-99

PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION

EXPLANATION – Matter in italics is new; matter in brackets [] is material to be omitted

AUTHORITY: NRS 233B.130 and 360.390.

Section 1. NAC 360.185 is hereby amended to read as follows:

Sec. 2. 1. The commission may *order or* grant [a] *to any aggrieved party a rehearing or* reconsideration of all or part of any matter on its own motion or on a petition by [any] party. A petition for *rehearing or* reconsideration will not be granted if the petition is filed, *or motion is made*, more than [30] 15 days after service of the commission's final decision on the matter or if a petition on the matter has been filed in the district court. *An order granting or denying rehearing or reconsideration will be served on all parties at least 5 days before the expiration of the time for filing a petition for judicial review, as set forth in NRS 233B.130.* The right of a person to file a petition in the district court is not affected by his failure to have petitioned for the commission's *rehearing or* reconsideration.

2. No oral argument [for granting] on a *petition or motion for rehearing or* reconsideration will be permitted.

~~[3.—Except as otherwise provided in subsection 4, if the commission has not taken action on a petition for reconsideration within the 30-day period allowed for filing such a petition, the petition shall be deemed denied.~~

~~—4.— If a petition for reconsideration is filed within the 30-day period but the commission is not scheduled to meet within that period, the director may, upon a showing of good cause, stay enforcement of the commission's original decision until the commission can grant or deny the petition.~~

~~—5.— A stay of enforcement may be ordered upon the condition that the petitioner comply with specific terms which are reasonably related to the original findings and decision.]~~

3. [6.] [A] *If the commission orders or grants a rehearing or* reconsideration, *the subsequent decision* by the commission will be based on all pertinent parts of the record and such additional evidence and argument as it may permit, *and will be the final decision for the purpose of judicial review.*