

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB File No. R180-99**

December 22, 1999

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

AUTHORITY: §§1-13, NRS 360.090 and 369.150.

**Section 1.** Chapter 369 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 13, inclusive, of this regulation.

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

**Sec. 3.** *“Case of wine” means 12 bottles of wine, each containing 750 milliliters of wine, or an amount equal to that volume of wine which equals 2.378 wine gallons.*

**Sec. 4.** *“Department” means the department of taxation.*

**Sec. 5.** *“Fiscal year” or “year” means the 12-month period from July 1 through June 30.*

**Sec. 6.** *“Liquor” has the meaning ascribed to it in NRS 369.040.*

**Sec. 7.** *“Supplier” has the meaning ascribed to it in NRS 369.111.*

**Sec. 8. 1.** *A supplier who ships liquor into this state shall verify that the person to whom the liquor is being shipped is 21 years of age or older.*

**2.** *In addition to complying with the requirements of subsection 1, a supplier who ships wine into this state pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490 must verify that the person to whom the wine is being shipped is a resident of this state. The supplier*

*must obtain a copy of the driver's license or identification card issued by the department of motor vehicles and public safety pursuant to chapter 483 of NRS to the person to whom the wine is being shipped. The supplier must retain a copy of the driver's license or identification card with his records of liquor shipped into this state.*

**Sec. 9.** *Before a supplier ships liquor into this state pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490, he must obtain a certificate of compliance issued pursuant to NRS 369.430.*

**Sec. 10.** *A supplier who ships liquor into this state pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490 must pay to the department the excise tax levied pursuant to NRS 369.330 on or before the 20th day of the month after the date that the liquor was shipped to a person in this state. If the supplier pays the excise tax on or before the 15th day of the month after the date that the liquor was shipped to a person in this state, the supplier may deduct 3 percent of the amount of the excise tax. The department shall assess a penalty and interest on any late taxes pursuant to the provisions of NRS 360.417.*

**Sec. 11. 1.** *A supplier shall submit to the department a report on a form provided by the department that includes, without limitation, the:*

- (a) Name and address of the person to whom the liquor was shipped;*
- (b) Kind of liquor shipped in each order;*
- (c) Quantity of liquor shipped in each order in gallons rounded to the nearest one-hundredth;*
- (d) Percentage of alcohol by volume;*
- (e) Total price of the sale; and*
- (f) Date of shipping.*

*2. A supplier shall submit the report set forth in subsection 1 on:*

*(a) The date that he pays the excise tax pursuant to section 10 of this regulation; or*

*(b) The 20th day of each month in which he does not ship any liquor.*

*3. Failure to file the report set forth in this section is grounds for suspension of the certificate of compliance of the supplier issued pursuant to NRS 369.430.*

**Sec. 12.** *1. A supplier who designates an importer in this state pursuant to NRS 369.464 shall submit a written notice to the department on the date that the supplier ships the 25th case of wine in the applicable fiscal year. The notice must include, without limitation, the name and address of the importer.*

*2. A supplier who designates an importer in this state pursuant to NRS 369.386 shall submit a written notice to the department which includes, without limitation, the name and address of each designated importer on the date that the supplier applies for a certificate of compliance issued pursuant to NRS 369.430.*

**Sec. 13.** *1. A supplier who is required to pay the fee set forth in NRS 369.466 shall notify the department in writing that the supplier has shipped 200 cases or more of wine on the date that the supplier pays the fee.*

*2. Failure to pay the fee pursuant to the provisions of NRS 369.466 is grounds for suspension1. of the certificate of compliance of the supplier issued pursuant to NRS 369.430.*