

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB File No. R046-02**

May 16, 2002

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

AUTHORITY: §1, NRS 360.090, 364A.130, 372.125 and 374.125.

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

*Unless the applicant provides to the department a decree of emancipation issued to the applicant pursuant to NRS 129.080 to 129.140, inclusive, the application of a person who is under the age of 18 years for a license or permit issued pursuant to NRS 364A.130, 372.125 or 374.130 must include a statement signed by the parent or legal guardian of the applicant in substantially the following language:*

*I, the undersigned, hereby acknowledge responsibility until the applicant reaches 18 years of age for reporting or remitting to the department any taxes imposed pursuant to \_\_\_\_\_ (chapter 364A, 372 or 374 of NRS, as applicable) that the applicant fails to report or remit to the department.*

.....  
*Signature of applicant's parent or legal guardian*