

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R112-07

September 17, 2007

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

AUTHORITY: §§1 and 2, NRS 360.090.

A REGULATION relating to taxation; providing for the late filing with the Nevada Tax Commission of a notice of appeal of a decision of the Department of Taxation; and providing other matters properly relating thereto.

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

1. Except as otherwise provided in this section or required to carry out a specific statute, regulation or court order, the Commission will not consider any notice of appeal filed more than 30 calendar days after service upon the taxpayer of the decision that is the subject of the notice of appeal.

2. The Director may, within 45 calendar days after a notice of appeal is otherwise due, grant an extension of time for the filing of the notice of appeal if:

(a) A request for the extension, accompanied by any supporting documentation, is made in writing to the Department; and

(b) The Director finds that the failure to file the notice of appeal in a timely manner:

(1) Occurred despite the exercise of ordinary care and without the intent of the taxpayer; and

(2) Is the result of circumstances beyond the control of the taxpayer. Such circumstances may include, without limitation, a natural disaster or other disaster beyond the control of the taxpayer, or the death or hospitalization of the person responsible for filing the notice of appeal.

3. A notice of appeal filed with the Department in accordance with an extension of time granted by the Director pursuant to this section shall be deemed to be timely filed.

4. A taxpayer may appeal a decision of the Director denying a request for an extension of time for the filing of a notice of appeal by filing an appeal of that decision with the Commission within 30 calendar days after service of the decision on the taxpayer.

5. As used in this section, “notice of appeal” means notice of an appeal by a taxpayer of a decision of the Director or of any other officer or employee of the Department.

Sec. 2. NAC 360.043 is hereby amended to read as follows:

360.043 1. *The provisions of* NAC 360.043 to 360.200, inclusive ~~[]~~, *and section 1 of this regulation:*

(a) ~~[Governs]~~ *Govern* the practice and procedure in contested cases before the Commission and Department.

(b) ~~[Governs]~~ *Govern* all practice and procedure before the Commission or Department under titles 31 and 32 of NRS.

(c) Will be liberally construed to secure the just, speedy and economical determination of all issues presented to the Commission or Department.

2. In special cases, where good cause appears, not contrary to statute, deviation from these rules, if stipulated to by all parties of record, will be permitted.