PROPOSED REGULATION OF THE NEVADA TAX COMMISSION

LCB FILE NO. R180-24I

The following document is the initial draft regulation proposed by the agency submitted on 06/30/2024

AGENCY PROPOSED REGULATION

NEVADA TAX COMMISSION

Chapter 369

(New Section)

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

Under NRS 369, a supplier can serve as a designated agent. If an out-of-state manufacturer utilizes a warehouse or logistics company as their designated agent, a Certificate of Compliance (COC) is necessary.

An out-of-state bonded warehouse or logistics company that serves as a designated agent for an out-of-state supplier or a supplier outside of the United States must obtain a certificate of compliance pursuant to NRS 369.430 before exporting liquor to a Nevada importer or wholesaler.