

**PROPOSED REGULATION OF
THE NEVADA TAX COMMISSION**

LCB File No. R180-24

August 8, 2024

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

AUTHORITY: § 1, NRS 360.090 and 369.150.

A REGULATION relating to intoxicating liquor; requiring a bonded warehouse or logistics company that is the agent designated to export certain liquor to an importer in this State to obtain a certificate of compliance from the Department of Taxation; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires: (1) the Nevada Tax Commission to adopt regulations for carrying on the business of the Department of Taxation; and (2) the Department to carry out the provisions of existing law regulating the distribution of liquor in this State. (NRS 360.090, 369.150) Under existing law, before a supplier of liquor engages in business in this State, the supplier is required to obtain a certificate of compliance from the Department. (NRS 369.430) In general, with respect to liquor produced outside of this State, the supplier is the brewer, distiller, manufacturer, producer, rectifier, vintner or bottler of the liquor, or such a person’s designated agent who is authorized to export the liquor to an importer in this State. (NRS 369.111, 369.386) This regulation requires a bonded warehouse or logistics company that is the designated agent of a brewer, distiller, manufacturer, producer, rectifier, vintner or bottler of liquor to obtain a certificate of compliance before exporting any liquor produced outside this State to a licensed importer in this State.

Section 1. Chapter 369 of NAC is hereby amended by adding thereto a new section to read as follows:

Before exporting to an importer in this State any liquor that was brewed, distilled, fermented, manufactured, rectified, produced or bottled outside of this State, a bonded warehouse or logistics company that is the designated agent of the brewer, distiller,

manufacturer, producer, rectifier, vintner or bottler of the liquor must obtain a certificate of compliance from the Department pursuant to NRS 369.430.