

**REVISED PROPOSED REGULATION OF
THE NEVADA TAX COMMISSION
LCB File No. R180-24**

October 1, 2024

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

AUTHORITY: § 1, NRS 360.090, 369.150 and 369.430.

A REGULATION relating to alcoholic beverages; establishing requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires: (1) the Department of Taxation to carry out the provisions of existing law regulating the distribution of alcoholic beverages in this State; and (2) the Nevada Tax Commission to adopt regulations for carrying on the business of the Department. (NRS 360.090, 369.150)

Existing law imposes certain requirements on persons who produce alcoholic beverages outside this State. (NRS 369.111, 369.386, 369.430) Under existing law, these producers of alcoholic beverages, or their designated agents, are required to obtain a certificate of compliance from the Department and furnish to the Department monthly reports of the quantity and type of alcoholic beverages sold and shipped to licensed importers in Nevada during the preceding month. (NRS 369.111, 369.430) This regulation requires a person who produces alcoholic beverages outside this State, and who uses a warehouse, bonded warehouse or logistics company to facilitate the importation of those alcoholic beverages into this State, to: (1) obtain a certificate of compliance; and (2) designate the warehouse, bonded warehouse or logistics company as its designated agent. This regulation further requires the person producing the alcoholic beverages outside this State, rather than the warehouse, bonded warehouse or logistics company, to furnish to the Department the monthly reports required by existing law.

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

1. A brewer, distiller, manufacturer, producer, rectifier, vintner or bottler of liquor who uses a warehouse, bonded warehouse or logistics company to facilitate the importation into this State of liquor which is brewed, distilled, fermented, manufactured, produced, rectified or bottled outside this State must:

(a) Obtain a certificate of compliance from the Department pursuant to NRS 369.430; and

(b) Designate the warehouse, bonded warehouse or logistics company as the designated agent of the supplier pursuant to NRS 369.386, and the warehouse, bonded warehouse or logistics company must file with the Department a written acceptance of the designation as required by NRS 369.386.

2. A brewer, distiller, manufacturer, producer, rectifier, vintner or bottler of liquor described in subsection 1 shall, and the warehouse, bonded warehouse or logistics company must not, furnish to the Department the monthly report required by NRS 369.430 showing the quantity and type of liquor sold and shipped to each licensed importer of liquor in Nevada during the preceding month.