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ASSEMBLY BILL NO. 368—ASSEMBLYMEN WHEELER,  
HARDY; HICKEY AND LIVERMORE

MARCH 18, 2013

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Referred to Committee on Judiciary

SUMMARY—Provides an exemption from the requirement for a state business license and certain filing fees for certain small businesses. (BDR 7-598)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: Yes.

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

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AN ACT relating to business associations; exempting certain businesses whose annual gross earnings are less than a certain amount from the requirement of obtaining a state business license; exempting businesses whose annual gross earnings are less than a certain amount from paying certain fees; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Under existing law, certain businesses are exempt from the requirement to  
2 obtain a state business license, including, without limitation, a person who operates  
3 a business from his or her home and whose net annual earnings from that business  
4 are not more than 66 2/3 percent of the average annual wage. (NRS 76.020)  
5 **Section 1** of this bill changes the requirement for such an exemption to provide that  
6 a person who operates a business from his or her home and whose gross earnings  
7 from that business are \$100,000 or less is exempt from the requirement to obtain a  
8 state business license. **Section 1** also extends the exemption to any other business  
9 whose annual gross earnings are \$200,000 or less.

10 Existing law requires business associations to file with the Secretary of State  
11 certain information and to pay certain filing fees before conducting business in this  
12 State and annually after the incorporation, organization or registration of the  
13 business. (NRS 78.150, 78.760, 80.110, 82.523, 82.531, 84.015, 86.263, 86.5461,  
14 86.561, 87.440, 87.510, 87.541, 87A.290, 87A.315, 87A.560, 88.395, 88.415,  
15 88.591, 88A.600, 88A.732, 88A.900, 89.210, 89.250) **Sections 2-24** of this bill  
16 provide that any business whose annual gross earnings are \$200,000 or less is  
17 exempt from the requirement to pay these filing fees.



\* A B 3 6 8 \*

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1       **Section 1.** NRS 76.020 is hereby amended to read as follows:  
2       76.020 1. Except as otherwise provided in subsection 2,  
3       “business” means:  
4       (a) Any person, except a natural person, that performs a service  
5       or engages in a trade for profit;  
6       (b) Any natural person who performs a service or engages in a  
7       trade for profit if the person is required to file with the Internal  
8       Revenue Service a Schedule C (Form 1040), Profit or Loss From  
9       Business Form, or its equivalent or successor form, a Schedule E  
10       (Form 1040), Supplemental Income and Loss Form, or its  
11       equivalent or successor form, or a Schedule F (Form 1040), Profit or  
12       Loss From Farming Form, or its equivalent or successor form, for  
13       that activity; or  
14       (c) Any entity organized pursuant to this title, including, without  
15       limitation, those entities required to file with the Secretary of State,  
16       whether or not the entity performs a service or engages in a business  
17       for profit.  
18       2. The term does not include:  
19       (a) A governmental entity.  
20       (b) A nonprofit religious, charitable, fraternal or other  
21       organization that qualifies as a tax-exempt organization pursuant to  
22       26 U.S.C. § 501(c).  
23       (c) A person who operates a business from his or her home and  
24       whose ~~net~~ **annual gross** earnings from that business are ~~not more~~  
25       ~~than 66 2/3 percent of the average annual wage, as computed for the~~  
26       ~~preceding calendar year pursuant to chapter 612 of NRS and~~  
27       ~~rounded to the nearest hundred dollars.~~ **\$100,000 or less.**  
28       (d) A natural person whose sole business is the rental of four or  
29       fewer dwelling units to others.  
30       (e) A business whose primary purpose is to create or produce  
31       motion pictures. As used in this paragraph, “motion pictures” has  
32       the meaning ascribed to it in NRS 231.020.  
33       (f) A business organized pursuant to chapter 82 or 84 of NRS.  
34       **(g) A business, other than a business described in paragraphs**  
35       **(c) to (f), inclusive, whose annual gross earnings are \$200,000 or**  
36       **less.**  
37       **Sec. 2.** NRS 78.150 is hereby amended to read as follows:  
38       78.150 1. A corporation organized pursuant to the laws of  
39       this State shall, on or before the last day of the first month after the  
40       filing of its articles of incorporation with the Secretary of State, file  
41       with the Secretary of State a list, on a form furnished by the  
42       Secretary of State, containing:



- 1 (a) The name of the corporation;
- 2 (b) The file number of the corporation, if known;
- 3 (c) The names and titles of the president, secretary and treasurer,
- 4 or the equivalent thereof, and of all the directors of the corporation;
- 5 (d) The address, either residence or business, of each officer and
- 6 director listed, following the name of the officer or director;
- 7 (e) The information required pursuant to NRS 77.310; and
- 8 (f) The signature of an officer of the corporation certifying that
- 9 the list is true, complete and accurate.

10 2. The corporation shall annually thereafter, on or before the  
 11 last day of the month in which the anniversary date of incorporation  
 12 occurs in each year, file with the Secretary of State, on a form  
 13 furnished by the Secretary of State, an annual list containing all of  
 14 the information required in subsection 1.

15 3. Each list required by subsection 1 or 2 must be accompanied  
 16 by:

17 (a) A declaration under penalty of perjury that the corporation:  
 18 (1) Has complied with the provisions of chapter 76 of NRS;  
 19 and

20 (2) Acknowledges that pursuant to NRS 239.330, it is a  
 21 category C felony to knowingly offer any false or forged instrument  
 22 for filing with the Office of the Secretary of State.

23 (b) A statement as to whether the corporation is a publicly  
 24 traded company. If the corporation is a publicly traded company, the  
 25 corporation must list its Central Index Key. The Secretary of State  
 26 shall include on the Secretary of State's Internet website the Central  
 27 Index Key of a corporation provided pursuant to this paragraph and  
 28 instructions describing the manner in which a member of the public  
 29 may obtain information concerning the corporation from the  
 30 Securities and Exchange Commission.

31 4. ~~Upon~~ **Except as otherwise provided in subsection 5, upon**  
 32 filing the list required by:

33 (a) Subsection 1, the corporation shall pay to the Secretary of  
 34 State a fee of \$125.

35 (b) Subsection 2, the corporation shall pay to the Secretary of  
 36 State, if the amount represented by the total number of shares  
 37 provided for in the articles is:

38

|    |  |       |
|----|--|-------|
| 39 | \$75,000 or less.....                                  | \$125 |
| 40 | Over \$75,000 and not over \$200,000 .....             | 175   |
| 41 | Over \$200,000 and not over \$500,000 .....            | 275   |
| 42 | Over \$500,000 and not over \$1,000,000 .....          | 375   |
| 43 | Over \$1,000,000:                                      |       |
| 44 | For the first \$1,000,000.....                         | 375   |
| 45 | For each additional \$500,000 or fraction thereof..... | 275   |



1 ↪ The maximum fee which may be charged pursuant to paragraph  
2 (b) for filing the annual list is \$11,100.

3  
4 5. *A corporation is exempt from paying the fees set forth in*  
5 *subsection 4 if the annual gross earnings of the corporation are*  
6 *\$200,000 or less.*

7 6. If a director or officer of a corporation resigns and the  
8 resignation is not reflected on the annual or amended list of directors  
9 and officers, the corporation or the resigning director or officer shall  
10 pay to the Secretary of State a fee of \$75 to file the resignation.

11 ~~6.7~~ 7. The Secretary of State shall, 90 days before the last day  
12 for filing each annual list required by subsection 2, provide to each  
13 corporation which is required to comply with the provisions of NRS  
14 78.150 to 78.185, inclusive, and which has not become delinquent, a  
15 notice of the fee due pursuant to subsection 4 and a reminder to file  
16 the annual list required by subsection 2. Failure of any corporation  
17 to receive a notice does not excuse it from the penalty imposed by  
18 law.

19 ~~7.8~~ 8. If the list to be filed pursuant to the provisions of  
20 subsection 1 or 2 is defective in any respect or the fee required by  
21 subsection 4 is not paid, the Secretary of State may return the list for  
22 correction or payment.

23 ~~8.9~~ 9. An annual list for a corporation not in default which is  
24 received by the Secretary of State more than 90 days before its due  
25 date shall be deemed an amended list for the previous year and must  
26 be accompanied by the appropriate fee as provided in subsection 4  
27 for filing. A payment submitted pursuant to this subsection does not  
28 satisfy the requirements of subsection 2 for the year to which the  
29 due date is applicable.

30 **Sec. 3.** NRS 78.760 is hereby amended to read as follows:

31 78.760 1. ~~The~~ *Except as otherwise provided in subsection*  
32 *5, the* fee for filing articles of incorporation is prescribed in the  
33 following schedule:  
34

|    |  |      |
|----|--|------|
| 35 | If the amount represented by the total number of       |      |
| 36 | shares provided for in the articles is:                |      |
| 37 | \$75,000 or less.....                                  | \$75 |
| 38 | Over \$75,000 and not over \$200,000 .....             | 175  |
| 39 | Over \$200,000 and not over \$500,000 .....            | 275  |
| 40 | Over \$500,000 and not over \$1,000,000 .....          | 375  |
| 41 | Over \$1,000,000:                                      |      |
| 42 | For the first \$1,000,000.....                         | 375  |
| 43 | For each additional \$500,000 or fraction thereof..... | 275  |



1 2. The maximum fee which may be charged pursuant to this  
2 section:

3 (a) Is \$35,000 for the original filing of the articles of  
4 incorporation.

5 (b) Is \$34,925 for a subsequent filing of any instrument which  
6 authorizes an increase in stock.

7 3. For the purposes of computing the filing fees according to  
8 the schedule in subsection 1, the amount represented by the total  
9 number of shares provided for in the articles of incorporation is:

10 (a) The aggregate par value of the shares, if only shares with a  
11 par value are therein provided for;

12 (b) The product of the number of shares multiplied by \$1,  
13 regardless of any lesser amount prescribed as the value or  
14 consideration for which shares may be issued and disposed of, if  
15 only shares without par value are therein provided for; or

16 (c) The aggregate par value of the shares with a par value plus  
17 the product of the number of shares without par value multiplied by  
18 \$1, regardless of any lesser amount prescribed as the value or  
19 consideration for which the shares without par value may be issued  
20 and disposed of, if shares with and without par value are therein  
21 provided for.

22 ➔ For the purposes of this subsection, shares with no prescribed par  
23 value shall be deemed shares without par value.

24 4. The Secretary of State shall calculate filing fees pursuant to  
25 this section with respect to shares with a par value of less than one-  
26 tenth of a cent as if the par value were one-tenth of a cent.

27 ***5. A corporation is exempt from paying the fee for the***  
28 ***original filing of the articles of incorporation pursuant to this***  
29 ***section if the annual gross earnings of the corporation are***  
30 ***\$200,000 or less.***

31 **Sec. 4.** NRS 80.110 is hereby amended to read as follows:

32 80.110 1. Each foreign corporation doing business in this  
33 State shall, on or before the last day of the first month after the filing  
34 of its certificate of corporate existence with the Secretary of State,  
35 and annually thereafter on or before the last day of the month in  
36 which the anniversary date of its qualification to do business in this  
37 State occurs in each year, file with the Secretary of State a list, on a  
38 form furnished by the Secretary of State, that contains:

39 (a) The names and addresses, either residence or business, of its  
40 president, secretary and treasurer, or the equivalent thereof, and all  
41 of its directors;

42 (b) The information required pursuant to NRS 77.310; and

43 (c) The signature of an officer of the corporation.

44 2. Each list filed pursuant to subsection 1 must be accompanied  
45 by:



1 (a) A declaration under penalty of perjury that the foreign  
2 corporation has complied with the provisions of chapter 76 of NRS  
3 and which acknowledges that pursuant to NRS 239.330, it is a  
4 category C felony to knowingly offer any false or forged instrument  
5 for filing with the Office of the Secretary of State.

6 (b) A statement as to whether the foreign corporation is a  
7 publicly traded company. If the corporation is a publicly traded  
8 company, the corporation must list its Central Index Key. The  
9 Secretary of State shall include on the Secretary of State's Internet  
10 website the Central Index Key of a corporation provided pursuant to  
11 this subsection and instructions describing the manner in which a  
12 member of the public may obtain information concerning the  
13 corporation from the Securities and Exchange Commission.

14 3. ~~Upon~~ *Except as otherwise provided in subsection 4, upon*  
15 filing:

16 (a) The initial list required by subsection 1, the corporation shall  
17 pay to the Secretary of State a fee of \$125.

18 (b) Each annual list required by subsection 1, the corporation  
19 shall pay to the Secretary of State, if the amount represented by the  
20 total number of shares provided for in the articles is:

|    |  |       |
|----|--|-------|
| 21 |  |       |
| 22 | \$75,000 or less.....                                  | \$125 |
| 23 | Over \$75,000 and not over \$200,000 .....             | 175   |
| 24 | Over \$200,000 and not over \$500,000 .....            | 275   |
| 25 | Over \$500,000 and not over \$1,000,000 .....          | 375   |
| 26 | Over \$1,000,000:                                      |       |
| 27 | For the first \$1,000,000.....                         | 375   |
| 28 | For each additional \$500,000 or fraction thereof..... | 275   |

29 ↪ The maximum fee which may be charged pursuant to paragraph  
30 (b) for filing the annual list is \$11,100.

31  
32 4. *A foreign corporation is exempt from paying the fees set*  
33 *forth in subsection 3 if the annual gross earnings of the*  
34 *corporation are \$200,000 or less.*

35 5. If a director or officer of a corporation resigns and the  
36 resignation is not reflected on the annual or amended list of directors  
37 and officers, the corporation or the resigning director or officer shall  
38 pay to the Secretary of State a fee of \$75 to file the resignation.

39 ~~5.1~~ 6. The Secretary of State shall, 90 days before the last day  
40 for filing each annual list required by subsection 1, provide to each  
41 corporation which is required to comply with the provisions of NRS  
42 80.110 to 80.175, inclusive, and which has not become delinquent, a  
43 notice of the fee due pursuant to subsection 3 and a reminder to file  
44 the list pursuant to subsection 1. Failure of any corporation to



1 receive a notice does not excuse it from the penalty imposed by the  
2 provisions of NRS 80.110 to 80.175, inclusive.

3 ~~6.1~~ 7. An annual list for a corporation not in default which is  
4 received by the Secretary of State more than 90 days before its due  
5 date shall be deemed an amended list for the previous year and does  
6 not satisfy the requirements of subsection 1 for the year to which the  
7 due date is applicable.

8 **Sec. 5.** NRS 82.523 is hereby amended to read as follows:

9 82.523 1. Each foreign nonprofit corporation doing business  
10 in this State shall, on or before the last day of the first month after  
11 the filing of its application for registration as a foreign nonprofit  
12 corporation with the Secretary of State, and annually thereafter on or  
13 before the last day of the month in which the anniversary date of its  
14 qualification to do business in this State occurs in each year, file  
15 with the Secretary of State a list, on a form furnished by the  
16 Secretary of State, that contains:

17 (a) The name of the foreign nonprofit corporation;

18 (b) The file number of the foreign nonprofit corporation, if  
19 known;

20 (c) The names and titles of the president, the secretary and the  
21 treasurer, or the equivalent thereof, and all the directors of the  
22 foreign nonprofit corporation;

23 (d) The address, either residence or business, of the president,  
24 secretary and treasurer, or the equivalent thereof, and each director  
25 of the foreign nonprofit corporation;

26 (e) The information required pursuant to NRS 77.310; and

27 (f) The signature of an officer of the foreign nonprofit  
28 corporation certifying that the list is true, complete and accurate.

29 2. Each list filed pursuant to this section must be accompanied  
30 by a declaration under penalty of perjury that the foreign nonprofit  
31 corporation:

32 (a) Has complied with the provisions of chapter 76 of NRS; and

33 (b) Acknowledges that pursuant to NRS 239.330, it is a category  
34 C felony to knowingly offer any false or forged instrument for filing  
35 with the Office of the Secretary of State.

36 3. ~~Upon~~ *Except as otherwise provided in subsection 4, upon*  
37 filing the initial list and each annual list pursuant to this section, the  
38 foreign nonprofit corporation must pay to the Secretary of State a  
39 fee of \$25.

40 4. *A foreign nonprofit corporation whose annual gross*  
41 *earnings are \$200,000 or less is exempt from paying the fee set*  
42 *forth in subsection 3.*

43 5. The Secretary of State shall, 60 days before the last day for  
44 filing each annual list, provide to each foreign nonprofit corporation  
45 which is required to comply with the provisions of NRS 82.523 to



1 82.5239, inclusive, and which has not become delinquent, a notice  
2 of the fee due pursuant to subsection 3 and a reminder to file the list  
3 required pursuant to subsection 1. Failure of any foreign nonprofit  
4 corporation to receive a notice does not excuse it from the penalty  
5 imposed by the provisions of NRS 82.523 to 82.5239, inclusive.

6 ~~15.1~~ 6. If the list to be filed pursuant to the provisions of  
7 subsection 1 is defective or the fee required by subsection 3 is not  
8 paid, the Secretary of State may return the list for correction or  
9 payment.

10 ~~16.1~~ 7. An annual list for a foreign nonprofit corporation not in  
11 default that is received by the Secretary of State more than 90 days  
12 before its due date shall be deemed an amended list for the previous  
13 year and does not satisfy the requirements of subsection 1 for the  
14 year to which the due date is applicable.

15 **Sec. 6.** NRS 82.531 is hereby amended to read as follows:

16 82.531 1. ~~The~~ *Except as otherwise provided in subsection*  
17 *2, the* fee for filing articles of incorporation, amendments to or  
18 restatements of articles of incorporation, certificates pursuant to  
19 NRS 82.061 and 82.063 and records for dissolution is \$50 for each  
20 record.

21 2. *A nonprofit corporation whose annual gross earnings are*  
22 *\$200,000 or less is exempt from paying the fee for filing articles of*  
23 *incorporation set forth in subsection 1.*

24 3. Except as otherwise provided in NRS 82.193 and subsection  
25 1, the fees for filing records are those set forth in NRS 78.765 to  
26 78.785, inclusive.

27 **Sec. 7.** NRS 84.015 is hereby amended to read as follows:

28 84.015 1. ~~The~~ *Except as otherwise provided in subsection*  
29 *2, the* fee for filing articles of incorporation, amendments to or  
30 restatements of articles of incorporation and records for dissolution  
31 is \$50 for each record.

32 2. *A corporation sole whose annual gross earnings are*  
33 *\$200,000 or less is exempt from paying the fee for filing articles of*  
34 *incorporation.*

35 3. Except as otherwise provided in this chapter, the fees set  
36 forth in NRS 78.785 apply to this chapter.

37 **Sec. 8.** NRS 86.263 is hereby amended to read as follows:

38 86.263 1. A limited-liability company shall, on or before the  
39 last day of the first month after the filing of its articles of  
40 organization with the Secretary of State, file with the Secretary of  
41 State, on a form furnished by the Secretary of State, a list that  
42 contains:

43 (a) The name of the limited-liability company;

44 (b) The file number of the limited-liability company, if known;





1 (c) The names and titles of all of its managers or, if there is no  
2 manager, all of its managing members;

3 (d) The address, either residence or business, of each manager or  
4 managing member listed, following the name of the manager or  
5 managing member;

6 (e) The information required pursuant to NRS 77.310; and

7 (f) The signature of a manager or managing member of the  
8 limited-liability company certifying that the list is true, complete  
9 and accurate.

10 2. The limited-liability company shall thereafter, on or before  
11 the last day of the month in which the anniversary date of its  
12 organization occurs, file with the Secretary of State, on a form  
13 furnished by the Secretary of State, an annual list containing all of  
14 the information required in subsection 1.

15 3. Each list required by subsections 1 and 2 must be  
16 accompanied by a declaration under penalty of perjury that the  
17 limited-liability company:

18 (a) Has complied with the provisions of chapter 76 of NRS; and

19 (b) Acknowledges that pursuant to NRS 239.330, it is a category  
20 C felony to knowingly offer any false or forged instrument for filing  
21 in the Office of the Secretary of State.

22 4. ~~Upon~~ *Except as otherwise provided in subsection 5, upon*  
23 filing:

24 (a) The initial list required by subsection 1, the limited-liability  
25 company shall pay to the Secretary of State a fee of \$125.

26 (b) Each annual list required by subsection 2, the limited-  
27 liability company shall pay to the Secretary of State a fee of \$125.

28 5. *A limited-liability company is exempt from paying the fees*  
29 *set forth in subsection 4 if the annual gross earnings of the*  
30 *limited-liability company are \$200,000 or less.*

31 6. If a manager or managing member of a limited-liability  
32 company resigns and the resignation is not reflected on the annual or  
33 amended list of managers and managing members, the limited-  
34 liability company or the resigning manager or managing member  
35 shall pay to the Secretary of State a fee of \$75 to file the resignation.

36 ~~6.~~ 7. The Secretary of State shall, 90 days before the last day  
37 for filing each list required by subsection 2, provide to each limited-  
38 liability company which is required to comply with the provisions of  
39 this section, and which has not become delinquent, a notice of the  
40 fee due under subsection 4 and a reminder to file the list required by  
41 subsection 2. Failure of any company to receive a notice does not  
42 excuse it from the penalty imposed by law.

43 ~~7.~~ 8. If the list to be filed pursuant to the provisions of  
44 subsection 1 or 2 is defective or the fee required by subsection 4 is



1 not paid, the Secretary of State may return the list for correction or  
2 payment.

3 ~~§ 9.~~ **9.** An annual list for a limited-liability company not in  
4 default received by the Secretary of State more than 90 days before  
5 its due date shall be deemed an amended list for the previous year.

6 **Sec. 9.** NRS 86.5461 is hereby amended to read as follows:

7 86.5461 1. Each foreign limited-liability company doing  
8 business in this State shall, on or before the last day of the first  
9 month after the filing of its application for registration as a foreign  
10 limited-liability company with the Secretary of State, and annually  
11 thereafter on or before the last day of the month in which the  
12 anniversary date of its qualification to do business in this State  
13 occurs in each year, file with the Secretary of State a list on a form  
14 furnished by the Secretary of State that contains:

15 (a) The name of the foreign limited-liability company;

16 (b) The file number of the foreign limited-liability company, if  
17 known;

18 (c) The names and titles of all its managers or, if there is no  
19 manager, all its managing members;

20 (d) The address, either residence or business, of each manager or  
21 managing member listed pursuant to paragraph (c);

22 (e) The information required pursuant to NRS 77.310; and

23 (f) The signature of a manager or managing member of the  
24 foreign limited-liability company certifying that the list is true,  
25 complete and accurate.

26 2. Each list filed pursuant to this section must be accompanied  
27 by a declaration under penalty of perjury that the foreign limited-  
28 liability company:

29 (a) Has complied with the provisions of chapter 76 of NRS; and

30 (b) Acknowledges that pursuant to NRS 239.330, it is a category  
31 C felony to knowingly offer any false or forged instrument for filing  
32 with the Office of the Secretary of State.

33 3. ~~Upon~~ **Except as otherwise provided in subsection 4, upon**  
34 filing:

35 (a) The initial list required by this section, the foreign limited-  
36 liability company shall pay to the Secretary of State a fee of \$125.

37 (b) Each annual list required by this section, the foreign limited-  
38 liability company shall pay to the Secretary of State a fee of \$125.

39 4. ***A foreign limited-liability company is exempt from paying***  
40 ***the fees set forth in subsection 3 if the annual gross earnings of***  
41 ***the foreign limited-liability company are \$200,000 or less.***

42 5. If a manager or managing member of a foreign limited-  
43 liability company resigns and the resignation is not reflected on the  
44 annual or amended list of managers and managing members, the  
45 foreign limited-liability company or the resigning manager or



1 managing member shall pay to the Secretary of State a fee of \$75 to  
2 file the resignation.

3 ~~15-1~~ 6. The Secretary of State shall, 90 days before the last day  
4 for filing each annual list required by this section, provide to each  
5 foreign limited-liability company which is required to comply with  
6 the provisions of NRS 86.5461 to 86.5468, inclusive, and which has  
7 not become delinquent, a notice of the fee due pursuant to  
8 subsection 3 and a reminder to file the list required pursuant  
9 to subsection 1. Failure of any foreign limited-liability company to  
10 receive a notice does not excuse it from the penalty imposed by the  
11 provisions of NRS 86.5461 to 86.5468, inclusive.

12 ~~16-1~~ 7. If the list to be filed pursuant to the provisions of  
13 subsection 1 is defective or the fee required by subsection 3 is not  
14 paid, the Secretary of State may return the list for correction or  
15 payment.

16 ~~17-1~~ 8. An annual list for a foreign limited-liability company  
17 not in default which is received by the Secretary of State more than  
18 90 days before its due date shall be deemed an amended list for the  
19 previous year and does not satisfy the requirements of this section  
20 for the year to which the due date is applicable.

21 **Sec. 10.** NRS 86.561 is hereby amended to read as follows:

22 86.561 1. ~~17-1~~ *Except as otherwise provided in subsection*  
23 *4, the* Secretary of State shall charge and collect for:

24 (a) Filing the original articles of organization, or for registration  
25 of a foreign company, \$75;

26 (b) Amending or restating the articles of organization, amending  
27 the registration of a foreign company or filing a certificate of  
28 correction, \$175;

29 (c) Filing the articles of dissolution of a domestic or foreign  
30 company, \$100;

31 (d) Certifying a copy of articles of organization or an  
32 amendment to the articles, \$30;

33 (e) Certifying an authorized printed copy of this chapter, \$30;

34 (f) Reserving a name for a limited-liability company, \$25;

35 (g) Filing a certificate of cancellation, \$100;

36 (h) Signing, filing or certifying any other record, \$50; and

37 (i) Copies provided by the Office of the Secretary of State, \$2  
38 per page.

39 2. The Secretary of State shall charge and collect, at the time of  
40 any service of process on the Secretary of State as agent for service  
41 of process of a limited-liability company, \$100 which may be  
42 recovered as taxable costs by the party to the action causing the  
43 service to be made if the party prevails in the action.

44 3. Except as otherwise provided in this section, the fees set  
45 forth in NRS 78.785 apply to this chapter.



1     ***4. A limited-liability company or foreign limited-liability***  
2     ***company whose annual gross earnings are \$200,000 or less is***  
3     ***exempt from the filing fees required by paragraph (a) of***  
4     ***subsection 1.***

5     **Sec. 11.** NRS 87.440 is hereby amended to read as follows:

6     87.440 1. To become a registered limited-liability  
7     partnership, a partnership shall file with the Secretary of State a  
8     certificate of registration stating each of the following:

9     (a) The name of the partnership.

10    (b) The street address of its principal office.

11    (c) The information required pursuant to NRS 77.310.

12    (d) The name and business address of each managing partner in  
13    this State.

14    (e) That the partnership thereafter will be a registered limited-  
15    liability partnership.

16    (f) Any other information that the partnership wishes to include.

17    2. The certificate of registration must be signed by a majority  
18    in interest of the partners or by one or more partners authorized to  
19    sign such a certificate.

20    3. The certificate of registration must be accompanied by a fee  
21    of \$75 **H**, ***except that a partnership is exempt from this fee if the***  
22    ***annual gross earnings of the partnership are \$200,000 or less.***

23    4. The Secretary of State shall register as a registered limited-  
24    liability partnership any partnership that submits a completed  
25    certificate of registration with the required fee.

26    5. The registration of a registered limited-liability partnership  
27    is effective at the time of the filing of the certificate of registration.

28     **Sec. 12.** NRS 87.510 is hereby amended to read as follows:

29     87.510 1. A registered limited-liability partnership shall, on  
30     or before the last day of the first month after the filing of its  
31     certificate of registration with the Secretary of State, and annually  
32     thereafter on or before the last day of the month in which the  
33     anniversary date of the filing of its certificate of registration with the  
34     Secretary of State occurs, file with the Secretary of State, on a form  
35     furnished by the Secretary of State, a list that contains:

36     (a) The name of the registered limited-liability partnership;

37     (b) The file number of the registered limited-liability  
38     partnership, if known;

39     (c) The names of all of its managing partners;

40     (d) The address, either residence or business, of each managing  
41     partner;

42     (e) The information required pursuant to NRS 77.310; and

43     (f) The signature of a managing partner of the registered limited-  
44     liability partnership certifying that the list is true, complete and  
45     accurate.



1 ↪ Each list filed pursuant to this subsection must be accompanied  
2 by a declaration under penalty of perjury that the registered limited-  
3 liability partnership has complied with the provisions of chapter 76  
4 of NRS and which acknowledges that pursuant to NRS 239.330, it is  
5 a category C felony to knowingly offer any false or forged  
6 instrument for filing in the Office of the Secretary of State.

7 2. ~~Upon~~ *Except as otherwise provided in subsection 3, upon*  
8 filing:

9 (a) The initial list required by subsection 1, the registered  
10 limited-liability partnership shall pay to the Secretary of State a fee  
11 of \$125.

12 (b) Each annual list required by subsection 1, the registered  
13 limited-liability partnership shall pay to the Secretary of State a fee  
14 of \$125.

15 3. *A registered limited-liability partnership is exempt from*  
16 *paying the fees set forth in subsection 2 if the annual gross*  
17 *earnings of the registered limited-liability partnership are*  
18 *\$200,000 or less.*

19 4. If a managing partner of a registered limited-liability  
20 partnership resigns and the resignation is not reflected on the annual  
21 or amended list of managing partners, the registered limited-liability  
22 partnership or the resigning managing partner shall pay to the  
23 Secretary of State a fee of \$75 to file the resignation.

24 ~~4.1~~ 5. The Secretary of State shall, at least 90 days before the  
25 last day for filing each annual list required by subsection 1, provide  
26 to the registered limited-liability partnership a notice of the fee due  
27 pursuant to subsection 2 and a reminder to file the annual list  
28 required by subsection 1. The failure of any registered limited-  
29 liability partnership to receive a notice does not excuse it from  
30 complying with the provisions of this section.

31 ~~4.2~~ 6. If the list to be filed pursuant to the provisions of  
32 subsection 1 is defective, or the fee required by subsection 2 is not  
33 paid, the Secretary of State may return the list for correction or  
34 payment.

35 ~~4.3~~ 7. An annual list that is filed by a registered limited-  
36 liability partnership which is not in default more than 90 days before  
37 it is due shall be deemed an amended list for the previous year and  
38 does not satisfy the requirements of subsection 1 for the year to  
39 which the due date is applicable.

40 **Sec. 13.** NRS 87.541 is hereby amended to read as follows:

41 87.541 1. Each foreign registered limited-liability partnership  
42 doing business in this State shall, on or before the last day of the  
43 first month after the filing of its application for registration as a  
44 foreign registered limited-liability partnership with the Secretary of  
45 State, and annually thereafter on or before the last day of the month



1 in which the anniversary date of its qualification to do business in  
2 this State occurs in each year, file with the Secretary of State a list,  
3 on a form furnished by the Secretary of State, that contains:

4 (a) The name of the foreign registered limited-liability  
5 partnership;

6 (b) The file number of the foreign registered limited-liability  
7 partnership, if known;

8 (c) The names of all its managing partners;

9 (d) The address, either residence or business, of each managing  
10 partner;

11 (e) The information required pursuant to NRS 77.310; and

12 (f) The signature of a managing partner of the foreign registered  
13 limited-liability partnership certifying that the list is true, complete  
14 and accurate.

15 2. Each list filed pursuant to this section must be accompanied  
16 by a declaration under penalty of perjury that the foreign registered  
17 limited-liability partnership:

18 (a) Has complied with the provisions of chapter 76 of NRS; and

19 (b) Acknowledges that pursuant to NRS 239.330, it is a category  
20 C felony to knowingly offer any false or forged instrument for filing  
21 in the Office of the Secretary of State.

22 3. ~~Upon~~ *Except as otherwise provided in subsection 4, upon*  
23 filing:

24 (a) The initial list required by this section, the foreign registered  
25 limited-liability partnership shall pay to the Secretary of State a fee  
26 of \$125.

27 (b) Each annual list required by this section, the foreign  
28 registered limited-liability partnership shall pay to the Secretary of  
29 State a fee of \$125.

30 4. *A foreign registered limited-liability partnership is exempt*  
31 *from paying the fees set forth in subsection 3 if the annual gross*  
32 *earnings of the foreign registered limited-liability partnership are*  
33 *\$200,000 or less.*

34 5. If a managing partner of a foreign registered limited-liability  
35 partnership resigns and the resignation is not reflected on the annual  
36 or amended list of managing partners, the foreign registered limited-  
37 liability partnership or the managing partner shall pay to the  
38 Secretary of State a fee of \$75 to file the resignation.

39 ~~5.1~~ 6. The Secretary of State shall, 90 days before the last day  
40 for filing each annual list required by subsection 1, provide to each  
41 foreign registered limited-liability partnership which is required to  
42 comply with the provisions of NRS 87.541 to 87.544, inclusive, and  
43 which has not become delinquent, a notice of the fee due pursuant to  
44 subsection 3 and a reminder to file the list required pursuant to  
45 subsection 1. Failure of any foreign registered limited-liability



1 partnership to receive a notice does not excuse it from the penalty  
2 imposed by the provisions of NRS 87.541 to 87.544, inclusive.

3 ~~6.1~~ 7. If the list to be filed pursuant to the provisions of  
4 subsection 1 is defective or the fee required by subsection 3 is not  
5 paid, the Secretary of State may return the list for correction or  
6 payment.

7 ~~7.1~~ 8. An annual list for a foreign registered limited-liability  
8 partnership not in default which is received by the Secretary of State  
9 more than 90 days before its due date shall be deemed an amended  
10 list for the previous year and does not satisfy the requirements of  
11 subsection 1 for the year to which the due date is applicable.

12 **Sec. 14.** NRS 87A.290 is hereby amended to read as follows:

13 87A.290 1. A limited partnership shall, on or before the last  
14 day of the first month after the filing of its certificate of limited  
15 partnership with the Secretary of State, and annually thereafter on or  
16 before the last day of the month in which the anniversary date of the  
17 filing of its certificate of limited partnership occurs, file with the  
18 Secretary of State, on a form furnished by the Secretary of State, a  
19 list that contains:

- 20 (a) The name of the limited partnership;  
21 (b) The file number of the limited partnership, if known;  
22 (c) The names of all of its general partners;  
23 (d) The address, either residence or business, of each general  
24 partner;  
25 (e) The information required pursuant to NRS 77.310; and  
26 (f) The signature of a general partner of the limited partnership  
27 certifying that the list is true, complete and accurate.

28 ➔ Each list filed pursuant to this subsection must be accompanied  
29 by a declaration under penalty of perjury that the limited partnership  
30 has complied with the provisions of chapter 76 of NRS and which  
31 acknowledges that pursuant to NRS 239.330, it is a category C  
32 felony to knowingly offer any false or forged instrument for filing in  
33 the Office of the Secretary of State.

34 2. Except as otherwise provided in ~~subsection~~ *subsections* 3  
35 ~~4~~ *and 4*, a limited partnership shall, upon filing:

36 (a) The initial list required by subsection 1, pay to the Secretary  
37 of State a fee of \$125.

38 (b) Each annual list required by subsection 1, pay to the  
39 Secretary of State a fee of \$125.

40 3. ~~4~~ *Except as otherwise provided in subsection 5, a*  
41 registered limited-liability limited partnership shall, upon filing:

42 (a) The initial list required by subsection 1, pay to the Secretary  
43 of State a fee of \$125.

44 (b) Each annual list required by subsection 1, pay to the  
45 Secretary of State a fee of \$125.



1 4. *A limited partnership is exempt from paying the fees set*  
2 *forth in subsection 2 if the annual gross earnings of the limited*  
3 *partnership are \$200,000 or less.*

4 5. *A registered limited-liability limited partnership is exempt*  
5 *from paying the fee set forth in subsection 3 if the annual gross*  
6 *earnings of the registered limited-liability limited partnership are*  
7 *\$200,000 or less.*

8 6. If a general partner of a limited partnership resigns and the  
9 resignation is not reflected on the annual or amended list of general  
10 partners, the limited partnership or the resigning general partner  
11 shall pay to the Secretary of State a fee of \$75 to file the resignation.

12 ~~15-1~~ 7. The Secretary of State shall, 90 days before the last day  
13 for filing each annual list required by subsection 1, provide to each  
14 limited partnership which is required to comply with the provisions  
15 of this section, and which has not become delinquent, a notice of the  
16 fee due pursuant to the provisions of subsection 2 or 3, as  
17 appropriate, and a reminder to file the annual list required pursuant  
18 to subsection 1. Failure of any limited partnership to receive a notice  
19 does not excuse it from the penalty imposed by NRS 87A.300.

20 ~~16-1~~ 8. If the list to be filed pursuant to the provisions of  
21 subsection 1 is defective or the fee required by subsection 2 or 3 is  
22 not paid, the Secretary of State may return the list for correction or  
23 payment.

24 ~~17-1~~ 9. An annual list for a limited partnership not in default  
25 that is received by the Secretary of State more than 90 days before  
26 its due date shall be deemed an amended list for the previous year  
27 and does not satisfy the requirements of subsection 1 for the year to  
28 which the due date is applicable.

29 ~~18-1~~ 10. A filing made pursuant to this section does not satisfy  
30 the provisions of NRS 87A.240 and may not be substituted for  
31 filings submitted pursuant to NRS 87A.240.

32 **Sec. 15.** NRS 87A.315 is hereby amended to read as follows:

33 87A.315 The Secretary of State, for services relating to the  
34 official duties of the Secretary of State and the records of the Office  
35 of the Secretary of State, shall charge and collect the following fees:

36 1. For filing a certificate of limited partnership, or for  
37 registering a foreign limited partnership, \$75 ~~H~~, *except that a*  
38 *limited partnership or foreign limited partnership whose annual*  
39 *gross earnings are \$200,000 or less is exempt from this fee.*

40 2. For filing a certificate of registration of limited-liability  
41 limited partnership, or for registering a foreign registered limited-  
42 liability limited partnership, \$100 ~~H~~, *except that a limited-liability*  
43 *limited partnership or foreign registered limited-liability limited*  
44 *partnership whose annual gross earnings are \$200,000 or less is*  
45 *exempt from this fee.*





1 3. For filing a certificate of amendment of limited partnership  
2 or restated certificate of limited partnership, \$175.

3 4. For certifying a copy of a certificate of limited partnership,  
4 an amendment to the certificate, or a certificate as amended, \$30 per  
5 certification.

6 5. For certifying an authorized printed copy of the limited  
7 partnership law, \$30.

8 6. For reserving a limited partnership name, or for signing,  
9 filing or certifying any other record, \$25.

10 7. For copies provided by the Office of the Secretary of State,  
11 \$2 per page.

12 8. For filing a certificate of cancellation of a limited  
13 partnership or a certificate of cancellation of the registration of a  
14 foreign limited partnership, \$100.

15 ➔ Except as otherwise provided in this section, the fees set forth in  
16 NRS 78.785 apply to this chapter.

17 **Sec. 16.** NRS 87A.560 is hereby amended to read as follows:

18 87A.560 1. Each foreign limited partnership doing business  
19 in this State shall, on or before the last day of the first month after  
20 the filing of its application for registration as a foreign limited  
21 partnership with the Secretary of State, and annually thereafter on or  
22 before the last day of the month in which the anniversary date of its  
23 qualification to do business in this State occurs in each year, file  
24 with the Secretary of State a list, on a form furnished by the  
25 Secretary of State, that contains:

26 (a) The name of the foreign limited partnership;

27 (b) The file number of the foreign limited partnership, if known;

28 (c) The names of all its general partners;

29 (d) The address, either residence or business, of each general  
30 partner;

31 (e) The information required pursuant to NRS 77.310; and

32 (f) The signature of a general partner of the foreign limited  
33 partnership certifying that the list is true, complete and accurate.

34 2. Each list filed pursuant to this section must be accompanied  
35 by a declaration under penalty of perjury that the foreign limited  
36 partnership:

37 (a) Has complied with the provisions of chapter 76 of NRS; and

38 (b) Acknowledges that pursuant to NRS 239.330, it is a category  
39 C felony to knowingly offer any false or forged instrument for filing  
40 in the Office of the Secretary of State.

41 3. ~~Upon~~ *Except as otherwise provided in subsection 4, upon*  
42 filing:

43 (a) The initial list required by this section, the foreign limited  
44 partnership shall pay to the Secretary of State a fee of \$125.



1 (b) Each annual list required by this section, the foreign limited  
2 partnership shall pay to the Secretary of State a fee of \$125.

3 4. *A foreign limited partnership is exempt from paying the*  
4 *fees set forth in subsection 3 if the annual gross earnings of the*  
5 *foreign limited partnership are \$200,000 or less.*

6 5. If a general partner of a foreign limited partnership resigns  
7 and the resignation is not reflected on the annual or amended list of  
8 general partners, the foreign limited partnership or the resigning  
9 general partner shall pay to the Secretary of State a fee of \$75 to file  
10 the resignation of the general partner.

11 ~~5.1~~ 6. The Secretary of State shall, 90 days before the last day  
12 for filing each annual list required by subsection 1, provide to each  
13 foreign limited partnership, which is required to comply with the  
14 provisions of NRS 87A.560 to 87A.600, inclusive, and which has  
15 not become delinquent, a notice of the fee due pursuant to  
16 subsection 3 and a reminder to file the list required pursuant to  
17 subsection 1. Failure of any foreign limited partnership to receive a  
18 notice does not excuse it from the penalty imposed by the provisions  
19 of NRS 87A.560 to 87A.600, inclusive.

20 ~~6.1~~ 7. If the list to be filed pursuant to the provisions of  
21 subsection 1 is defective or the fee required by subsection 3 is not  
22 paid, the Secretary of State may return the list for correction or  
23 payment.

24 ~~7.1~~ 8. An annual list for a foreign limited partnership not in  
25 default which is received by the Secretary of State more than 90  
26 days before its due date shall be deemed an amended list for the  
27 previous year and does not satisfy the requirements of subsection 1  
28 for the year to which the due date is applicable.

29 **Sec. 17.** NRS 88.395 is hereby amended to read as follows:

30 88.395 1. A limited partnership shall, on or before the last  
31 day of the first month after the filing of its certificate of limited  
32 partnership with the Secretary of State, and annually thereafter on or  
33 before the last day of the month in which the anniversary date of the  
34 filing of its certificate of limited partnership occurs, file with the  
35 Secretary of State, on a form furnished by the Secretary of State, a  
36 list that contains:

- 37 (a) The name of the limited partnership;  
38 (b) The file number of the limited partnership, if known;  
39 (c) The names of all of its general partners;  
40 (d) The address, either residence or business, of each general  
41 partner;  
42 (e) The information required pursuant to NRS 77.310; and  
43 (f) The signature of a general partner of the limited partnership  
44 certifying that the list is true, complete and accurate.



1 ↪ Each list filed pursuant to this subsection must be accompanied  
2 by a declaration under penalty of perjury that the limited partnership  
3 has complied with the provisions of chapter 76 of NRS and which  
4 acknowledges that pursuant to NRS 239.330, it is a category C  
5 felony to knowingly offer any false or forged instrument for filing in  
6 the Office of the Secretary of State.

7 2. Except as otherwise provided in ~~subsection~~ *subsections 3*  
8 ~~H~~ *and 4*, a limited partnership shall, upon filing:

9 (a) The initial list required by subsection 1, pay to the Secretary  
10 of State a fee of \$125.

11 (b) Each annual list required by subsection 1, pay to the  
12 Secretary of State a fee of \$125.

13 3. ~~H~~ *Except as otherwise provided in subsection 5, a*  
14 registered limited-liability limited partnership shall, upon filing:

15 (a) The initial list required by subsection 1, pay to the Secretary  
16 of State a fee of \$125.

17 (b) Each annual list required by subsection 1, pay to the  
18 Secretary of State a fee of \$175.

19 4. *A limited partnership is exempt from paying the fees set*  
20 *forth in subsection 2 if the annual gross earnings of the limited*  
21 *partnership are \$200,000 or less.*

22 5. *A registered limited-liability limited partnership is exempt*  
23 *from paying the fees set forth in subsection 3 if the annual gross*  
24 *earnings of the registered limited-liability limited partnership are*  
25 *\$200,000 or less.*

26 6. If a general partner of a limited partnership resigns and the  
27 resignation is not reflected on the annual or amended list of general  
28 partners, the limited partnership or the resigning general partner  
29 shall pay to the Secretary of State a fee of \$75 to file the resignation.

30 ~~H~~ 7. The Secretary of State shall, 90 days before the last day  
31 for filing each annual list required by subsection 1, provide to each  
32 limited partnership which is required to comply with the provisions  
33 of this section, and which has not become delinquent, a notice of the  
34 fee due pursuant to the provisions of subsection 2 or 3, as  
35 appropriate, and a reminder to file the annual list required pursuant  
36 to subsection 1. Failure of any limited partnership to receive a notice  
37 does not excuse it from the penalty imposed by NRS 88.400.

38 ~~H~~ 8. If the list to be filed pursuant to the provisions of  
39 subsection 1 is defective or the fee required by subsection 2 or 3 is  
40 not paid, the Secretary of State may return the list for correction or  
41 payment.

42 ~~H~~ 9. An annual list for a limited partnership not in default  
43 that is received by the Secretary of State more than 90 days before  
44 its due date shall be deemed an amended list for the previous year



1 and does not satisfy the requirements of subsection 1 for the year to  
2 which the due date is applicable.

3 ~~8.1~~ 10. A filing made pursuant to this section does not satisfy  
4 the provisions of NRS 88.355 and may not be substituted for filings  
5 submitted pursuant to NRS 88.355.

6 **Sec. 18.** NRS 88.415 is hereby amended to read as follows:

7 88.415 The Secretary of State, for services relating to the  
8 official duties of the Secretary of State and the records of the Office  
9 of the Secretary of State, shall charge and collect the following fees:

10 1. For filing a certificate of limited partnership, or for  
11 registering a foreign limited partnership, \$75 ~~H~~, *except that a*  
12 *limited partnership or foreign limited partnership whose annual*  
13 *gross earnings are \$200,000 or less is exempt from this fee.*

14 2. For filing a certificate of registration of limited-liability  
15 limited partnership, or for registering a foreign registered limited-  
16 liability limited partnership, \$100 ~~H~~, *except that a limited-liability*  
17 *limited partnership or foreign registered limited-liability limited*  
18 *partnership whose annual gross earnings are \$200,000 or less is*  
19 *exempt from this fee.*

20 3. For filing a certificate of amendment of limited partnership  
21 or restated certificate of limited partnership, \$175.

22 4. For certifying a copy of a certificate of limited partnership,  
23 an amendment to the certificate, or a certificate as amended, \$30 per  
24 certification.

25 5. For certifying an authorized printed copy of the limited  
26 partnership law, \$30.

27 6. For reserving a limited partnership name, or for signing,  
28 filing or certifying any other record, \$25.

29 7. For copies provided by the Office of the Secretary of State,  
30 \$2 per page.

31 8. For filing a certificate of cancellation of a limited  
32 partnership, \$100.

33 ➤ Except as otherwise provided in this section, the fees set forth in  
34 NRS 78.785 apply to this chapter.

35 **Sec. 19.** NRS 88.591 is hereby amended to read as follows:

36 88.591 1. Each foreign limited partnership doing business in  
37 this State shall, on or before the last day of the first month after the  
38 filing of its application for registration as a foreign limited  
39 partnership with the Secretary of State, and annually thereafter on or  
40 before the last day of the month in which the anniversary date of its  
41 qualification to do business in this State occurs in each year, file  
42 with the Secretary of State a list, on a form furnished by the  
43 Secretary of State, that contains:

44 (a) The name of the foreign limited partnership;

45 (b) The file number of the foreign limited partnership, if known;



- 1 (c) The names of all its general partners;  
2 (d) The address, either residence or business, of each general  
3 partner;  
4 (e) The information required pursuant to NRS 77.310; and  
5 (f) The signature of a general partner of the foreign limited  
6 partnership certifying that the list is true, complete and accurate.
- 7 2. Each list filed pursuant to this section must be accompanied  
8 by a declaration under penalty of perjury that the foreign limited  
9 partnership:  
10 (a) Has complied with the provisions of chapter 76 of NRS; and  
11 (b) Acknowledges that pursuant to NRS 239.330, it is a category  
12 C felony to knowingly offer any false or forged instrument for filing  
13 in the Office of the Secretary of State.
- 14 3. ~~Upon~~ *Except as otherwise provided in subsection 4, upon*  
15 filing:  
16 (a) The initial list required by this section, the foreign limited  
17 partnership shall pay to the Secretary of State a fee of \$125.  
18 (b) Each annual list required by this section, the foreign limited  
19 partnership shall pay to the Secretary of State a fee of \$125.
- 20 4. *A foreign limited partnership is exempt from paying the*  
21 *fees set forth in subsection 3 if the annual gross earnings of the*  
22 *foreign limited partnership are \$200,000 or less.*
- 23 5. If a general partner of a foreign limited partnership resigns  
24 and the resignation is not reflected on the annual or amended list of  
25 general partners, the foreign limited partnership or the resigning  
26 general partner shall pay to the Secretary of State a fee of \$75 to file  
27 the resignation of the general partner.
- 28 ~~5.1~~ 6. The Secretary of State shall, 90 days before the last day  
29 for filing each annual list required by subsection 1, provide to each  
30 foreign limited partnership, which is required to comply with the  
31 provisions of NRS 88.591 to 88.5945, inclusive, and which has not  
32 become delinquent, a notice of the fee due pursuant to subsection 3  
33 and a reminder to file the list required pursuant to subsection 1.  
34 Failure of any foreign limited partnership to receive a notice does  
35 not excuse it from the penalty imposed by the provisions of NRS  
36 88.591 to 88.5945, inclusive.
- 37 ~~6.1~~ 7. If the list to be filed pursuant to the provisions of  
38 subsection 1 is defective or the fee required by subsection 3 is not  
39 paid, the Secretary of State may return the list for correction or  
40 payment.
- 41 ~~7.1~~ 8. An annual list for a foreign limited partnership not in  
42 default which is received by the Secretary of State more than 90  
43 days before its due date shall be deemed an amended list for the  
44 previous year and does not satisfy the requirements of subsection 1  
45 for the year to which the due date is applicable.



1       **Sec. 20.** NRS 88A.600 is hereby amended to read as follows:  
2       88A.600 1. A business trust formed pursuant to this chapter  
3 shall, on or before the last day of the first month after the filing of  
4 its certificate of trust with the Secretary of State, and annually  
5 thereafter on or before the last day of the month in which the  
6 anniversary date of the filing of its certificate of trust with the  
7 Secretary of State occurs, file with the Secretary of State, on a form  
8 furnished by the Secretary of State, a list signed by at least one  
9 trustee that contains the name and street address of at least one  
10 trustee and the information required pursuant to NRS 77.310. Each  
11 list filed pursuant to this subsection must be accompanied by a  
12 declaration under penalty of perjury that the business trust:

- 13       (a) Has complied with the provisions of chapter 76 of NRS; and  
14       (b) Acknowledges that pursuant to NRS 239.330, it is a category  
15 C felony to knowingly offer any false or forged instrument for filing  
16 in the Office of the Secretary of State.

17       2. ~~Upon~~ *Except as otherwise provided in subsection 3, upon*  
18 filing:

19       (a) The initial list required by subsection 1, the business trust  
20 shall pay to the Secretary of State a fee of \$125.

21       (b) Each annual list required by subsection 1, the business trust  
22 shall pay to the Secretary of State a fee of \$125.

23       3. *A business trust is exempt from paying the fees set forth in*  
24 *subsection 2 if the annual gross earnings of the business trust are*  
25 *\$200,000 or less.*

26       4. If a trustee of a business trust resigns and the resignation is  
27 not reflected on the annual or amended list of trustees, the business  
28 trust or the resigning trustee shall pay to the Secretary of State a fee  
29 of \$75 to file the resignation.

30       ~~4.~~ 5. The Secretary of State shall, 90 days before the last day  
31 for filing each annual list required by subsection 1, provide to each  
32 business trust which is required to comply with the provisions of  
33 NRS 88A.600 to 88A.660, inclusive, and which has not become  
34 delinquent, a notice of the fee due pursuant to subsection 2 and a  
35 reminder to file the list required pursuant to subsection 1. Failure of  
36 a business trust to receive a notice does not excuse it from the  
37 penalty imposed by law.

38       ~~5.~~ 6. An annual list for a business trust not in default which  
39 is received by the Secretary of State more than 90 days before its  
40 due date shall be deemed an amended list for the previous year.

41       **Sec. 21.** NRS 88A.732 is hereby amended to read as follows:

42       88A.732 1. Each foreign business trust doing business in this  
43 State shall, on or before the last day of the first month after the filing  
44 of its application for registration as a foreign business trust with the  
45 Secretary of State, and annually thereafter on or before the last day



1 of the month in which the anniversary date of its qualification to do  
2 business in this State occurs in each year, file with the Secretary of  
3 State a list, on a form furnished by the Secretary of State, that  
4 contains:

- 5 (a) The name of the foreign business trust;
- 6 (b) The file number of the foreign business trust, if known;
- 7 (c) The name of at least one of its trustees;
- 8 (d) The address, either residence or business, of the trustee listed  
9 pursuant to paragraph (c);
- 10 (e) The information required pursuant to NRS 77.310; and
- 11 (f) The signature of a trustee of the foreign business trust  
12 certifying that the list is true, complete and accurate.

13 2. Each list required to be filed pursuant to this section must be  
14 accompanied by a declaration under penalty of perjury that the  
15 foreign business trust:

- 16 (a) Has complied with the provisions of chapter 76 of NRS; and
- 17 (b) Acknowledges that pursuant to NRS 239.330, it is a category  
18 C felony to knowingly offer any false or forged instrument for filing  
19 in the Office of the Secretary of State.

20 3. ~~Upon~~ **Except as otherwise provided in subsection 4, upon**  
21 filing:

- 22 (a) The initial list required by this section, the foreign business  
23 trust shall pay to the Secretary of State a fee of \$125.
- 24 (b) Each annual list required by this section, the foreign business  
25 trust shall pay to the Secretary of State a fee of \$125.

26 4. ***A foreign business trust is exempt from paying the fees set***  
27 ***forth in subsection 3 if the annual gross earnings of the foreign***  
28 ***business trust are \$200,000 or less.***

29 5. If a trustee of a foreign business trust resigns and the  
30 resignation is not reflected on the annual or amended list of trustees,  
31 the foreign business trust or the resigning trustee shall pay to the  
32 Secretary of State a fee of \$75 to file the resignation.

33 ~~5.1~~ 6. The Secretary of State shall, 90 days before the last day  
34 for filing each annual list required by subsection 1, provide to each  
35 foreign business trust which is required to comply with the  
36 provisions of NRS 88A.732 to 88A.738, inclusive, and which has  
37 not become delinquent, a notice of the fee due pursuant to  
38 subsection 3 and a reminder to file the list required pursuant to  
39 subsection 1. Failure of any foreign business trust to receive a notice  
40 does not excuse it from the penalty imposed by the provisions of  
41 NRS 88A.732 to 88A.738, inclusive.

42 ~~6.1~~ 7. If the list to be filed pursuant to the provisions of  
43 subsection 1 is defective or the fee required by subsection 3 is not  
44 paid, the Secretary of State may return the list for correction or  
45 payment.



~~17~~ 8. An annual list for a foreign business trust not in default which is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

**Sec. 22.** NRS 88A.900 is hereby amended to read as follows:

88A.900 The Secretary of State shall charge and collect the following fees for:

1. Filing an original certificate of trust, or for registering a foreign business trust, \$75 ~~H~~, *except that a business trust or foreign business trust whose annual gross earnings are \$200,000 or less is exempt from this fee.*

2. Filing an amendment or restatement, or a combination thereof, to a certificate of trust, \$175.

3. Filing a certificate of cancellation, \$100.

4. Certifying a copy of a certificate of trust or an amendment or restatement, or a combination thereof, \$30 per certification.

5. Certifying an authorized printed copy of this chapter, \$30.

6. Reserving a name for a business trust, \$25.

7. Signing a certificate of existence of a business trust which does not list the previous records relating to it, or a certificate of change in the name of a business trust, \$50.

8. Signing a certificate of existence of a business trust which lists the previous records relating to it, \$50.

9. Signing, certifying or filing any certificate or record not otherwise provided for in this section, \$50.

10. Examining and provisionally approving a record before the record is presented for filing, \$125.

11. Copying a record on file with the Secretary of State, for each page, \$2.

**Sec. 23.** NRS 89.210 is hereby amended to read as follows:

89.210 1. Within 30 days after the organization of a professional association under this chapter, the association shall file with the Secretary of State a copy of the articles of association, duly signed, and *, except as otherwise provided in subsection 2,* shall pay at that time a filing fee of \$75. A copy of any amendments to the articles of association must also be filed with the Secretary of State within 30 days after the adoption of such amendments. Each copy of amendments so filed must be certified as true and correct and be accompanied by a filing fee of \$175.

2. *A professional association is exempt from paying the filing fee required to be paid at the time of filing the articles of association pursuant to subsection 1 if the annual gross earnings of the professional association are \$200,000 or less.*





1       **3.** The name of such a professional association must contain  
2 the words "Professional Association," "Professional Organization"  
3 or the abbreviations "Prof. Ass'n" or "Prof. Org." The association  
4 may render professional services and exercise its authorized powers  
5 under a fictitious name if the association has first registered the  
6 name in the manner required under chapter 602 of NRS.

7       **Sec. 24.** NRS 89.250 is hereby amended to read as follows:

8       89.250 1. Except as otherwise provided in subsection 2, a  
9 professional association shall, on or before the last day of the first  
10 month after the filing of its articles of association with the Secretary  
11 of State, and annually thereafter on or before the last day of the  
12 month in which the anniversary date of its organization occurs in  
13 each year, file with the Secretary of State a list showing the names  
14 and addresses, either residence or business, of all members and  
15 employees in the professional association and certifying that all  
16 members and employees are licensed to render professional service  
17 in this State.

18       2. A professional association organized and practicing pursuant  
19 to the provisions of this chapter and NRS 623.349 shall, on or  
20 before the last day of the first month after the filing of its articles of  
21 association with the Secretary of State, and annually thereafter on or  
22 before the last day of the month in which the anniversary date of its  
23 organization occurs in each year, file with the Secretary of State a  
24 list:

25       (a) Showing the names and addresses, either residence or  
26 business, of all members and employees of the professional  
27 association who are licensed or otherwise authorized by law to  
28 render professional service in this State;

29       (b) Certifying that all members and employees who render  
30 professional service are licensed or otherwise authorized by law to  
31 render professional service in this State; and

32       (c) Certifying that all members who are not licensed to render  
33 professional service in this State do not render professional service  
34 on behalf of the professional association except as authorized by  
35 law.

36       3. Each list filed pursuant to this section must be:

37       (a) Made on a form furnished by the Secretary of State and must  
38 not contain any fiscal or other information except that expressly  
39 called for by this section.

40       (b) Signed by the chief executive officer of the professional  
41 association.

42       (c) Accompanied by a declaration under penalty of perjury that  
43 the professional association:

44       (1) Has complied with the provisions of chapter 76 of NRS;

45 and



1 (2) Acknowledges that pursuant to NRS 239.330, it is a  
2 category C felony to knowingly offer any false or forged instrument  
3 for filing in the Office of the Secretary of State.

4 4. ~~Upon~~ *Except as otherwise provided in subsection 5, upon*  
5 filing:

6 (a) The initial list required by this section, the professional  
7 association shall pay to the Secretary of State a fee of \$125.

8 (b) Each annual list required by this section, the professional  
9 association shall pay to the Secretary of State a fee of \$125.

10 5. *A professional association is exempt from paying the fees*  
11 *set forth in subsection 4 if the annual gross earnings of the*  
12 *professional association are \$200,000 or less.*

13 **Sec. 25.** This act becomes effective on July 1, 2013.

