

STATE OF NEVADA  
LEGISLATIVE COUNSEL BUREAU

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LEGISLATIVE COMMISSION (775) 684-6800

STEVE YEAGER, Assemblyman, *Chair*

Brenda J. Erdoes, *Director, Secretary*

INTERIM FINANCE COMMITTEE (775) 684-6821

CHRIS BROOKS, *Senator, Chair*

Wayne Thorley, *Fiscal Analyst*

Sarah Coffman, *Fiscal Analyst*

## MEETING NOTICE AND AGENDA

- Name of Organization: Joint Interim Standing Committee on Revenue  
(Section 6 of [Assembly Bill 443](#), Chapter 392, *Statutes of Nevada 2021*, page 2505)
- Date and Time of Meeting: Wednesday, February 23, 2022  
1 p.m.
- Place of Meeting: Pursuant to *Nevada Revised Statutes 218A.820*, there will be no physical location for this meeting. This meeting can be listened to or viewed live over the Internet. The address for the Nevada Legislature's website is <http://www.leg.state.nv.us>. Click on the link for "View Events."

*We are pleased to make reasonable accommodations for members of the public with a disability. If accommodations for the meeting are necessary, please notify the Fiscal Analysis Division of the Legislative Counsel Bureau, in writing, at [revinterim@lcb.state.nv.us](mailto:revinterim@lcb.state.nv.us) or call the Fiscal Analysis Division at (775) 684-6821 as soon as possible.*

**Please submit electronic copies of testimony and visual presentations if you wish to have complete versions included as exhibits with the minutes to [revinterim@lcb.state.nv.us](mailto:revinterim@lcb.state.nv.us). You may also mail written documents to the Fiscal Analysis Division, 401 South Carson St., Carson City, NV 89701, or fax them to (775) 684-6600.**

**Items on this agenda may be taken in a different order than listed. Two or more agenda items may be combined for consideration. An item may be removed from this agenda or discussion relating to an item on this agenda may be delayed at any time.**

- I. ROLL CALL.
- II. OPENING REMARKS.
- III. PUBLIC COMMENT.

**Because there is no physical location for this meeting, public testimony under this agenda item may be presented by phone or written comment.**

**Because of time considerations, each caller offering testimony during this period for public comment will be limited to not more than 3 minutes. To call in to provide testimony during this period of public comment in the meeting any time after 12:30 pm on February 23, 2022, dial 669-900-6833. When prompted to provide the Meeting ID, please enter 874 2190 9349 and then press #. When prompted for a Participant ID, please press #. To resolve any issues related to dialing in to provide public comment for this meeting, please call (775) 684-6990.**

**A person may also have comments added to the minutes of the meeting by submitting them in writing either in addition to testifying or in lieu of testifying. Written comments may be submitted electronically before, during, or after the meeting by email to [revinterim@lcb.state.nv.us](mailto:revinterim@lcb.state.nv.us). You may also mail written documents to the Fiscal Analysis Division, 401 South Carson St., Carson City, NV 89701, or fax them to (775) 684-6600.**

*For  
Possible  
Action*

- IV. PRESENTATION ON THE STREAMLINED SALES AND USE TAX AGREEMENT (SSUTA).
  - A. HISTORY AND PURPOSE
  - B. SOURCING RULES FOR RETAIL SALES
  - C. RELEVANCE OF THE U.S. SUPREME COURT DECISION IN THE SOUTH DAKOTA V. WAYFAIR, INC. CASE
  - D. SALES TAX HOLIDAYS
    - 1.) SECTION 322 – SALES TAX HOLIDAYS
    - 2.) NEVADA NATIONAL GUARD SALES TAX HOLIDAY (S.B. 440) NONCOMPLIANCE
    - 3.) SECTION 107 – SPECIFIC RESPONSES TO PRESIDENTIALLY DECLARED STATES OF EMERGENCY

*Craig Johnson, Executive Director, Streamlined Sales Tax Governing Board, Inc.*

*For  
Possible  
Action*

- V. PRESENTATION ON THE SALES AND USE TAX ACT OF 1955.

*Bryan Fernley, Legislative Counsel, Legal Division, Legislative Counsel Bureau*

*For  
Possible  
Action*

- VI. PRESENTATION ON NEVADA'S SALES AND USE TAX LAWS RELATING TO ITS STRUCTURE, ADMINISTRATION, AND TAX RATES.
  - A. TAXABLE AND NON-TAXABLE SALES
  - B. APPLICATION OF THE SOURCING RULES TO SALES OF TANGIBLE PERSONAL PROPERTY
  - C. TAXATION OF SALES BY ONLINE RETAILERS AND MARKETPLACE FACILITATORS
  - D. NEVADA NATIONAL GUARD SALES TAX HOLIDAY NONCOMPLIANCE
  - E. TAX RATES AND DISTRIBUTION OR PURPOSE OF THE PROCEEDS BY COUNTY BY STATUTORY AUTHORITY

*Shellie Hughes, Executive Director; Melissa Flatley, Chief Deputy Executive Director; and Jennifer Roebuck, Deputy Executive Director of Compliance, Department of Taxation and Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division*

*For  
Possible  
Action*

- VII. PRESENTATION ON NEVADA'S LIQUOR TAX LAWS RELATING TO DISTRIBUTION, LICENSING, REGULATION, AND TAXATION.
  - A. THREE-TIERED SYSTEM SUPPLIERS, IMPORTERS AND WHOLESALERS, AND RETAILERS
  - B. DELIVERY OF LIQUOR TO CONSUMERS
    - 1.) FROM OUT OF STATE
    - 2.) FROM IN STATE
  - C. TAX RATES AND DISTRIBUTION OR PURPOSE OF THE PROCEEDS
  - D. HISTORICAL ACTUAL GALLONS BY FISCAL YEAR BY TYPE OF LIQUOR TAX CATEGORY

*Shellie Hughes, Executive Director; Melissa Flatley, Chief Deputy Executive Director; and Jo Lynn Smith, Excise Tax Manager, Department of Taxation and Michael Nakamoto, Deputy Fiscal Analyst, Fiscal Analysis Division*

*For  
Possible  
Action*

VIII. PRESENTATION ON HISTORICAL STATE GENERAL FUND REVENUE COLLECTIONS INCLUDING ON AN INFLATION ADJUSTED AND INFLATION ADJUSTED PER CAPITA BASIS.

- A. STATE 2% SALES TAX
- B. STATE LIQUOR TAX

*For  
Possible  
Action*

IX. PRESENTATION ON FY 2022 YEAR-TO-DATE ACTUAL COLLECTIONS COMPARED TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST, ADJUSTED FOR LEGISLATIVE ACTIONS APPROVED DURING THE 2021 SESSION AND COURT DECISIONS.

*For  
Possible  
Action*

X. SCHEDULING OF FUTURE MEETINGS.

XI. PUBLIC COMMENT.

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XII. ADJOURNMENT.

Notice of this meeting was posted at the Legislative Building, 401 South Carson Street, Carson City, NV and on the Internet through the Nevada Legislature's website at [www.leg.state.nv.us](http://www.leg.state.nv.us).

Supporting public material provided to Joint Interim Standing Committee on Revenue members for this meeting may be requested from Anna Freeman, Fiscal Secretary, Fiscal Analysis Division, Legislative Counsel Bureau, 401 South Carson St., Carson City, NV 89701, at (775) 684-6821 or by email at [revinterim@lcb.state.nv.us](mailto:revinterim@lcb.state.nv.us). Supporting public material for this meeting is/will also be available through the Nevada Legislature's website at [www.leg.state.nv.us](http://www.leg.state.nv.us). Click on the link "Scheduled Meetings" followed by "Joint Interim Standing Committee on Revenue."