

**LCB File No. R166-01**

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**September 24, 2001**

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

**AUTHORITY:** NRS 360.090.

**Section 1.** Chapter 360 of the NAC is hereby amended by adding thereto the provisions set forth in this regulation.

**Sec. 2. 1.** *The Nevada Tax Commission, within its discretion, may direct the Department of Taxation to enter into a contract with a private debt collector or any other person for the assignment of the collection of a debt owed to the State of Nevada.*

*2. Upon such direction from the Nevada Tax Commission, the Department shall notify all persons who owe a debt under the Department's administration, that the debt owed, could be turned over for private collection unless the debt is paid in full.*

*3. The notice shall be served personally or by mail. If served by mail the notice shall be served to the person at his address as it appears in the records of the Department.*

*4. Address of record is defined as "the last known mailing address provided to the Department."*