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TAX PACKAGE

1 **Section 1.** Title 32 of NRS is hereby amended by adding thereto a new chapter to consist of
2 the provisions set forth as sections 2 to 38, inclusive, of this act.

3 **Sec. 2.** *As used in this chapter, unless the context otherwise requires, the words and*
4 *terms defined in sections 3 to 11, inclusive, of this act have the meanings ascribed to them in*
5 *those sections.*

6 **Sec. 3.** *“Business” means any activity engaged in or caused to be engaged in with the*
7 *object of gain, benefit or advantage, either direct or indirect, to any person or governmental*
8 *entity.*

9 **Sec. 4. 1.** *“Business entity” includes:*

10 *(a) A corporation, partnership, proprietorship, limited-liability company, business*
11 *association, joint venture, limited-liability partnership, business trust and their equivalents*
12 *organized under the laws of another jurisdiction and any other person engaging in a business;*
13 *and*

14 *(b) A natural person engaging in a business if he is deemed to be a business entity*
15 *pursuant to section 17 of this act.*

16 **2.** *The term includes an independent contractor.*

17 **3.** *The term does not include a governmental entity.*

18 **Sec. 5.** *“Commission” means the Nevada Tax Commission.*

19 **Sec. 6.** *“Engaging in a business” means commencing, conducting or continuing a*
20 *business, the exercise of corporate or franchise powers regarding a business, and the*