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ASSEMBLY BILL NO. 437—ASSEMBLYMEN CHRISTENSEN, KNECHT, CLABORN, OHRENSCHALL, KOIVISTO, ANDERSON, ANDONOV, ANGLE, ATKINSON, BEERS, BROWN, CARPENTER, CHOWNING, COLLINS, CONKLIN, GEDDES, GIBBONS, GOICOECHEA, GOLDWATER, GRADY, GRIFFIN, HARDY, HETTRICK, HORNE, LESLIE, MABEY, MANENDO, MARVEL, MCCLAIN, MCCLEARY, MORTENSON, OCEGUERA, PARKS, PERKINS, PIERCE, SHERER, WEBER AND WILLIAMS (BY REQUEST)

MARCH 17, 2003

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JOINT SPONSORS: SENATORS TOWNSEND, RAWSON, RHOADS AND WASHINGTON

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Referred to Committee on Taxation

SUMMARY—Revises definition of “supplier” for purposes of tax on and sale of liquor. (BDR 32-1161)

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

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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 taxation; revising the definition of “supplier” for the purposes of the tax on and the sale of liquor; and providing other matters properly relating thereto.

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

1     **Section 1.** NRS 369.111 is hereby amended to read as follows:  
2     369.111 As used in this chapter, “supplier” means, with respect  
3 to liquor which is brewed, distilled, fermented, manufactured,  
4 produced or bottled:

5     1. Outside the United States ~~[, the]~~ :  
6     (a) *The brewer, distiller, manufacturer, vintner or*  
7 *bottler of the liquor, or his designated agent; or*



\* A B 4 3 7 \*

1 (b) *The* owner of the liquor when it is first transported into any  
2 area under the jurisdiction of the United States Government ~~H~~, *if*  
3 *there is no brewer, distiller, manufacturer, producer, vintner or*  
4 *bottler of the liquor, or a designated agent of such a person, to sell*  
5 *the liquor to an importer into this state;* or

6 2. Within the United States but outside this state, the brewer,  
7 distiller, manufacturer, producer, vintner or bottler of the liquor, or  
8 his designated agent.

9 **Sec. 2.** NRS 369.486 is hereby amended to read as follows:

10 369.486 1. A wholesaler who is not the importer designated  
11 by the supplier pursuant to NRS 369.386 may purchase liquor only  
12 from:

13 (a) The importer designated by the supplier pursuant to NRS  
14 369.386 to import that liquor; or

15 (b) A wholesaler who purchased the liquor from the importer  
16 designated by the supplier pursuant to NRS 369.386 to import that  
17 liquor.

18 2. As used in this section, "supplier" means the brewer,  
19 distiller, manufacturer, producer, vintner or bottler of liquor ~~H~~, *or*  
20 *his designated agent.*

21 **Sec. 3.** NRS 369.488 is hereby amended to read as follows:

22 369.488 1. Except as otherwise provided in NRS 369.4865, a  
23 retailer may purchase liquor only from:

24 (a) The importer designated by the supplier pursuant to NRS  
25 369.386 to import that liquor if that importer is also a wholesaler; or

26 (b) A wholesaler who purchased liquor from the importer  
27 designated by the supplier pursuant to NRS 369.386 to import that  
28 liquor.

29 2. As used in this section, "supplier" means the brewer,  
30 distiller, manufacturer, producer, vintner or bottler of liquor ~~H~~, *or*  
31 *his designated agent.*

32 **Sec. 4.** This act becomes effective on July 1, 2003.

