
ASSEMBLY BILL NO. 531—COMMITTEE ON TAXATION

(ON BEHALF OF THE DEPARTMENT OF TAXATION)

MARCH 24, 2003

Referred to Committee on Taxation

SUMMARY—Establishes joint and several liability of responsible person and other taxpayers for payment of certain taxes, interest and applicable penalties that are owed. (BDR 32-552)

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.

AN ACT relating to taxation; establishing the joint and several liability of a responsible person and other taxpayers for the payment of the use tax, interest and applicable penalties that are owed; establishing the same liability for certain other analogous taxes; 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 372.398 is hereby amended to read as follows:
2 372.398 1. A responsible person who willfully fails to collect
3 or pay to the Department the tax imposed by this chapter or who
4 willfully attempts to evade the payment of the tax is jointly and
5 severally liable with ~~the retailer~~ *any other person who is required*
6 *by this chapter to pay the tax* for the tax owed plus interest and all
7 applicable penalties. The responsible person shall pay the tax upon
8 notice from the Department that it is due.
9 2. As used in this section, “responsible person” includes:
10 (a) An officer or employee of a corporation; and
11 (b) A member or employee of a partnership or limited-liability
12 company,



1 whose job or duty it is to collect, account for or pay to the
2 Department the tax imposed by this chapter.

3 **Sec. 2.** NRS 374.403 is hereby amended to read as follows:

4 374.403 1. A responsible person who willfully fails to collect
5 or pay to the Department the tax imposed by this chapter or who
6 willfully attempts to evade the payment of the tax is jointly and
7 severally liable with ~~the retailer~~ *any other person who is required*
8 *by this chapter to pay the tax* for the tax owed plus interest and all
9 applicable penalties. The responsible person shall pay the tax upon
10 notice from the Department that it is due.

11 2. As used in this section, "responsible person" includes:

12 (a) An officer or employee of a corporation; and

13 (b) A member or employee of a partnership or limited-liability
14 company,

15 whose job or duty it is to collect, account for or pay to the
16 Department the tax imposed by this chapter.

17 **Sec. 3.** This act becomes effective upon passage and approval.

