
ASSEMBLY BILL NO. 449—ASSEMBLYWOMAN ANGLE

MARCH 25, 2005

JOINT SPONSOR: SENATOR BEERS

Referred to Committee on Commerce and Labor

SUMMARY—Repeals business license fee, business tax and tax on financial institutions and re-enacts business activity tax. (BDR 32-776)

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

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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; repealing the business license fee, the business tax and the tax on financial institutions; re-enacting the business activity tax; providing a penalty; 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.** Title 32 of NRS is hereby amended by adding
- 2 thereto a new chapter to consist of the provisions set forth as
- 3 sections 2 to 38, inclusive, of this act.
- 4 **Sec. 2.** *As used in this chapter, unless the context otherwise*
- 5 *requires, the words and terms defined in sections 3 to 6, inclusive,*
- 6 *of this act have the meanings ascribed to them in those sections.*
- 7 **Sec. 3. 1. “Business” includes:**
- 8 (a) *A corporation, partnership, proprietorship, limited-liability*
- 9 *company, business association, joint venture, limited-liability*
- 10 *partnership, business trust and their equivalents organized under*
- 11 *the laws of this State or another jurisdiction and any other*
- 12 *organization that conducts an activity for profit;*
- 13 (b) *The activities of a natural person which are deemed to be a*
- 14 *business pursuant to section 13 of this act; and*



1 (c) *A trade show or convention held in this State in which a*
2 *business described in paragraph (a) or (b) takes part, or which a*
3 *person who conducts such a business attends, for a purpose*
4 *related to the conduct of the business.*

5 2. *The term does not include:*

6 (a) *A nonprofit religious, charitable, fraternal or other*
7 *organization that qualifies as a tax-exempt organization pursuant*
8 *to 26 U.S.C. § 501(c);*

9 (b) *A governmental entity;*

10 (c) *A person who operates a business from his home and earns*
11 *from that business not more than 66 2/3 percent of the average*
12 *annual wage, as computed for the preceding calendar year*
13 *pursuant to chapter 612 of NRS and rounded to the nearest*
14 *hundred dollars; or*

15 (d) *A business that creates or produces motion pictures. As*
16 *used in this paragraph, "motion pictures" has the meaning*
17 *ascribed to it in NRS 231.020.*

18 **Sec. 4.** *"Commission" means the Nevada Tax Commission.*

19 **Sec. 5. 1.** *"Employee" includes:*

20 (a) *A natural person who receives wages or other*
21 *remuneration from a business for personal services, including*
22 *commissions and bonuses and remuneration payable in a medium*
23 *other than cash; and*

24 (b) *A natural person engaged in the operation of a business.*

25 2. *The term includes:*

26 (a) *A partner or other co-owner of a business; and*

27 (b) *Except as otherwise provided in subsection 3, a natural*
28 *person reported as an employee to the:*

29 (1) *Employment Security Division of the Department of*
30 *Employment, Training and Rehabilitation;*

31 (2) *Administrator of the Division of Industrial Relations of*
32 *the Department of Business and Industry; or*

33 (3) *Internal Revenue Service on an Employer's Quarterly*
34 *Federal Tax Return (Form 941), Employer's Monthly Federal*
35 *Tax Return (Form 941-M), Employer's Annual Tax Return for*
36 *Agricultural Employees (Form 943), or any equivalent or*
37 *successor form.*

38 3. *The term does not include:*

39 (a) *A business, including an independent contractor, that*
40 *performs services on behalf of another business.*

41 (b) *A natural person who is retired or otherwise receiving*
42 *remuneration solely because of past service to the business.*

43 (c) *A newspaper carrier or the immediate supervisor of a*
44 *newspaper carrier who is an independent contractor of the*



1 *newspaper and receives compensation solely from persons who*
2 *purchase the newspaper.*

3 *(d) A natural person who performs all of his duties for the*
4 *business outside of this State.*

5 *4. An independent contractor is not an employee of a*
6 *business with whom he contracts.*

7 **Sec. 6.** *“Wages” means any remuneration paid for personal*
8 *services, including commissions, and bonuses and remuneration*
9 *payable in any medium other than cash.*

10 **Sec. 7.** *The Commission shall adopt such regulations as it*
11 *deems necessary to carry out the provisions of this chapter.*

12 **Sec. 8. 1.** *Each person responsible for maintaining the*
13 *records of a business shall:*

14 *(a) Keep such records as may be necessary to determine the*
15 *amount of its liability pursuant to the provisions of this chapter;*

16 *(b) Preserve those records for 4 years or until any litigation or*
17 *prosecution pursuant to this chapter is finally determined,*
18 *whichever is longer; and*

19 *(c) Make the records available for inspection by the*
20 *Department upon demand at reasonable times during regular*
21 *business hours.*

22 *2. Any person who violates the provisions of subsection 1 is*
23 *guilty of a misdemeanor.*

24 **Sec. 9. 1.** *To verify the accuracy of any return filed, or, if*
25 *no return is filed by a business, to determine the amount required*
26 *to be paid, the Department, or any person authorized in writing by*
27 *it, may examine the books, papers, and records of any person or*
28 *business that may be liable for the tax imposed by this chapter.*

29 *2. Any person or business which may be liable for the tax*
30 *imposed by this chapter and which keeps outside of this State its*
31 *books, papers and records relating thereto, shall pay to the*
32 *Department an amount equal to the allowance provided for state*
33 *officers and employees generally while traveling outside of the*
34 *State for each day or fraction thereof during which an employee*
35 *of the Department is engaged in examining those documents, plus*
36 *any other actual expenses incurred by the employee while he is*
37 *absent from his regular place of employment to examine those*
38 *documents.*

39 **Sec. 10.** *The Executive Director may request lists of*
40 *employers, the number of employees employed by each employer*
41 *and the total wages paid by each employer from the Administrator*
42 *and the Employment Security Division of the Department of*
43 *Employment, Training and Rehabilitation to carry out the*
44 *provisions of this chapter.*



1 **Sec. 11. 1.** *Except as otherwise provided in this section and*
2 *NRS 360.250, the records and files of the Department concerning*
3 *the administration of this chapter are confidential and privileged.*
4 *The Department, and any employee engaged in the administration*
5 *of this chapter, or charged with the custody of any such records or*
6 *files, shall not disclose any information obtained from the*
7 *Department's records or files or from any examination,*
8 *investigation or hearing authorized by the provisions of this*
9 *chapter. Neither the Department nor any employee of the*
10 *Department may be required to produce any of the records, files*
11 *and information for the inspection of any person or for use in any*
12 *action or proceeding.*

13 **2.** *The records and files of the Department concerning the*
14 *administration of this chapter are not confidential and privileged*
15 *in the following cases:*

16 **(a)** *Testimony by a member or employee of the Department*
17 *and production of records, files and information on behalf of the*
18 *Department or a taxpayer in any action or proceeding pursuant to*
19 *the provisions of this chapter if that testimony or the records, files*
20 *or information, or the facts shown thereby are directly involved in*
21 *the action or proceeding.*

22 **(b)** *Delivery to a taxpayer or his authorized representative of a*
23 *copy of any return or other document filed by the taxpayer*
24 *pursuant to this chapter.*

25 **(c)** *Publication of statistics so classified as to prevent the*
26 *identification of a particular business or document.*

27 **(d)** *Exchanges of information with the Internal Revenue*
28 *Service in accordance with compacts made and provided for in*
29 *such cases.*

30 **(e)** *Disclosure in confidence to the Governor or his agent in*
31 *the exercise of the Governor's general supervisory powers, or to*
32 *any person authorized to audit the accounts of the Department in*
33 *pursuance of an audit, or to the Attorney General or other legal*
34 *representative of the State in connection with an action or*
35 *proceeding pursuant to this chapter, or to any agency of this or*
36 *any other state charged with the administration or enforcement of*
37 *laws relating to workers' compensation, unemployment*
38 *compensation, public assistance, taxation, labor or gaming.*

39 **(f)** *Exchanges of information pursuant to subsection 3.*

40 **3.** *The Commission may agree with any county fair and*
41 *recreation board or the governing body of any county, city or town*
42 *for the continuing exchange of information concerning taxpayers.*

43 **4.** *The Executive Director shall periodically, as he deems*
44 *appropriate, but not less often than annually, transmit to the*
45 *Administrator of the Division of Industrial Relations of the*



1 *Department of Business and Industry a list of the businesses of*
2 *which he has a record. The list must include the mailing address*
3 *of the business and the approximate number of employees of the*
4 *business as reported to the Department.*

5 **Sec. 12.** 1. *The Department shall deposit all fees, taxes,*
6 *interest and penalties it receives under this chapter in the State*
7 *Treasury for credit to the Business Tax Account in the State*
8 *General Fund.*

9 2. *The money in the Business Tax Account may, upon order*
10 *of the State Controller, be used for refunds under this chapter.*

11 **Sec. 13.** *The activity or activities conducted by a natural*
12 *person shall be deemed to be a business that is subject to the*
13 *provisions of this chapter if the person files with the Internal*
14 *Revenue Service a Schedule C (Form 1040), Profit or Loss from*
15 *Business Form, or its equivalent or successor form, a Schedule E*
16 *(Form 1040), Supplemental Income and Loss Form, or its*
17 *equivalent or successor form, or a Schedule F (Form 1040), Farm*
18 *Income and Expenses Form, or its equivalent or successor form,*
19 *for the activity or activities.*

20 **Sec. 14.** 1. *Except as otherwise provided in subsection 7, a*
21 *person shall not conduct a business in this State unless he has a*
22 *business license issued by the Department.*

23 2. *The application for a business license must:*

24 (a) *Be made upon a form prescribed by the Department;*

25 (b) *Set forth the name under which the applicant transacts or*
26 *intends to transact business and the location of his place or places*
27 *of business;*

28 (c) *Declare the estimated number of employees for the*
29 *previous calendar quarter;*

30 (d) *Be accompanied by a fee of \$25; and*

31 (e) *Include any other information that the Department deems*
32 *necessary.*

33 3. *The application must be signed by:*

34 (a) *The owner, if the business is owned by a natural person;*

35 (b) *A member or partner, if the business is owned by an*
36 *association or partnership; or*

37 (c) *An officer or some other person specifically authorized to*
38 *sign the application, if the business is owned by a corporation.*

39 4. *If the application is signed pursuant to paragraph (c) of*
40 *subsection 3, written evidence of the signer's authority must be*
41 *attached to the application.*

42 5. *The business license required to be obtained pursuant to*
43 *this section is in addition to any license to conduct business that*
44 *must be obtained from the local jurisdiction in which the business*
45 *is being conducted.*



1 6. *For the purposes of this chapter, a person shall be deemed*
2 *to conduct a business in this State if a business for which the*
3 *person is responsible:*

4 (a) *Is organized pursuant to title 7 of NRS, other than a*
5 *business organized pursuant to chapter 82 or 84 of NRS;*

6 (b) *Has an office or other base of operations in this State; or*

7 (c) *Pays wages or other remuneration to a natural person who*
8 *performs in this State any of the duties for which he is paid.*

9 7. *A person who takes part in a trade show or convention*
10 *held in this State for a purpose related to the conduct of a business*
11 *is not required to obtain a business license specifically for that*
12 *event.*

13 **Sec. 15. 1.** *If a holder of a license under this chapter fails*
14 *to comply with a provision of this chapter or a regulation of the*
15 *Department adopted under this chapter, the Department may*
16 *revoke or suspend his license. Before so doing, the Department*
17 *must hold a hearing after 10 days' written notice to the licensee.*
18 *The notice must specify the time and place of the hearing and*
19 *require him to show cause why his license should not be revoked.*

20 2. *If the license is suspended or revoked, the Department*
21 *shall give written notice of the action to the holder.*

22 3. *The notices required by this section may be served*
23 *personally or by mail in the manner provided in NRS 360.350 for*
24 *the service of a notice of the determination of a deficiency.*

25 4. *The Department shall not issue a new license to the former*
26 *holder of a revoked license unless it is satisfied that he will comply*
27 *with the provisions of this chapter and the regulations of the*
28 *Department adopted pursuant thereto.*

29 **Sec. 16. 1.** *A tax is hereby imposed upon the privilege of*
30 *conducting business in this State. Except as otherwise provided in*
31 *this section, the tax for each calendar quarter is due on the last*
32 *day of the quarter and must be paid on or before the last day of the*
33 *month immediately following the quarter on the basis of the total*
34 *number of equivalent full-time employees employed by the*
35 *business in the quarter.*

36 2. *If the tax required to be paid by a business for a calendar*
37 *quarter pursuant to subsection 1 is less than \$25, the business may*
38 *submit a written request to the Department to pay the tax annually*
39 *for each calendar quarter of a fiscal year ending June 30. Upon*
40 *approval of the request, the tax becomes due on the last day of the*
41 *fiscal year and must be paid on or before the last day of July*
42 *immediately following the fiscal year. If a business ceases*
43 *operation before the end of the fiscal year, the tax becomes due on*
44 *the date on which the business ceases its operation and must be*
45 *paid on or before the last day of the month immediately following*



1 *the calendar quarter in which the business ceases its operation. A*
2 *business may continue to pay the tax annually until the*
3 *Department withdraws its approval for the annual payment. The*
4 *Department may withdraw its approval at any time if it determines*
5 *that the tax due for any calendar quarter is at least \$25.*

6 3. *The total number of equivalent full-time employees*
7 *employed by a business in a quarter must be calculated pursuant*
8 *to section 17 of this act.*

9 4. *Except as otherwise provided in sections 19 and 22 of this*
10 *act, the amount of tax due for a business for each calendar*
11 *quarter is \$25 for each equivalent full-time employee employed by*
12 *the business in the quarter.*

13 5. *Each business shall file a return on a form prescribed by*
14 *the Department with each remittance of the tax. If the payment*
15 *due is greater than \$1,000, the payment must be made by direct*
16 *deposit at a bank or credit union in which the State has an*
17 *account, unless the Department waives this requirement pursuant*
18 *to regulations adopted by the Commission. The return must*
19 *include:*

20 (a) *If the tax is paid quarterly, a statement of the number of*
21 *equivalent full-time employees employed by the business in the*
22 *preceding quarter and any other information the Department*
23 *determines is necessary.*

24 (b) *If the tax is paid annually, a statement of the number of*
25 *equivalent full-time employees employed by the business for each*
26 *calendar quarter of the preceding fiscal year and any other*
27 *information the Department determines is necessary.*

28 6. *The Commission shall adopt regulations concerning the*
29 *payment of the tax imposed pursuant to this section by direct*
30 *deposit.*

31 **Sec. 17.** 1. *The total number of equivalent full-time*
32 *employees employed by a business in a quarter must be calculated*
33 *by dividing the total number of hours all employees have worked*
34 *during the quarter by 468.*

35 2. *To determine the total number of hours all employees have*
36 *worked during the quarter, the business must add the total number*
37 *of hours worked by full-time employees based in this State during*
38 *the quarter to the total number of hours worked by part-time*
39 *employees based in this State during the quarter and to the total*
40 *number of hours worked in this State by employees described in*
41 *subsection 6. A "full-time employee" is a person who is employed*
42 *to work at least 36 hours per week. All other employees are part-*
43 *time employees. An occasional reduction in the number of hours*
44 *actually worked in any week by a particular employee, as the*
45 *result of sickness, vacation or other compensated absence, does*



1 *not affect his status for the purposes of this section if his regular*
2 *hours of work are 36 or more per week. All hours for which a*
3 *part-time employee is paid must be included.*

4 3. *Except as otherwise provided in subsection 7, the total*
5 *number of hours worked by full-time employees of a business*
6 *during the quarter may be calculated by:*

7 (a) *Determining from the records of the business the number*
8 *of hours each full-time employee has worked during the quarter*
9 *up to a maximum of 468 hours per quarter and totaling the*
10 *results; or*

11 (b) *Multiplying 7.2 hours by the number of days each full-time*
12 *employee was employed by the business up to a maximum of 65*
13 *days per quarter and totaling the results.*

14 4. *Except as otherwise provided in subsection 7, the total*
15 *number of hours worked by part-time employees of a business*
16 *during the quarter must be calculated by determining from the*
17 *records of the business the number of hours each part-time*
18 *employee has worked during the quarter and totaling the results.*

19 5. *The total number of hours all employees have worked*
20 *during the quarter must be calculated excluding the hours worked*
21 *by a sole proprietor or one natural person in any unincorporated*
22 *business, who shall be deemed the owner of the business rather*
23 *than an employee.*

24 6. *To determine the total number of hours all employees have*
25 *worked during the quarter, in the case of a business which*
26 *employs a natural person at a base or business location outside*
27 *Nevada, but directs that person to perform at least some of his*
28 *duties in Nevada, the calculation must include the total number of*
29 *hours actually worked by that person in Nevada during the*
30 *quarter. To calculate the number of hours worked in Nevada, the*
31 *formula in paragraph (b) of subsection 3 must be used for full-*
32 *time employees, and the formula in subsection 4 must be used for*
33 *part-time employees.*

34 7. *Except as otherwise provided in subsection 8, if a business*
35 *employs in a calendar quarter a person whose monthly income for*
36 *that calendar quarter is 150 percent or less of the federally*
37 *designated level signifying poverty, the business may exclude the*
38 *total number of hours which the employee worked during that*
39 *calendar quarter in calculating the total number of hours worked*
40 *by employees of the business during the quarter if the business*
41 *provided to the employee for the whole calendar quarter:*

42 (a) *Free child care for the children of the employee at an on-*
43 *site child care facility; or*



1 (b) *One or more vouchers for use by the employee to pay the*
2 *total cost of child care for the calendar quarter at a licensed child*
3 *care facility that is within a reasonable distance from the business.*

4 8. *The number of hours excluded pursuant to subsection 7*
5 *must not reduce the total tax liability of the business by more than*
6 *50 percent.*

7 9. *As used in this section, the term “on-site child care*
8 *facility” has the meaning ascribed to it in NRS 432A.0275.*

9 **Sec. 18.** *If a business employs in a calendar quarter a pupil*
10 *as part of a program supervised by a school district which*
11 *combines work and study, the business may exclude the total*
12 *number of hours worked by the pupil in that quarter, and an equal*
13 *number of hours worked by one full-time employee or one part-*
14 *time employee in that quarter, in calculating the total number of*
15 *hours worked by all employees pursuant to section 17 of this act.*

16 **Sec. 19.** 1. *Except as otherwise provided in subsection 2, a*
17 *person or governmental entity that operates a facility at which one*
18 *or more trade shows or conventions, or both, are held is*
19 *responsible for the payment of the taxes imposed by this chapter*
20 *on behalf of the persons who do not have a business license issued*
21 *pursuant to this chapter but who take part in the trade show or*
22 *convention for a purpose related to the conduct of a business.*

23 2. *An organization that is created for religious, charitable or*
24 *educational purposes is not responsible for the payment of taxes*
25 *on behalf of other persons pursuant to subsection 1 if:*

26 (a) *It holds a current certificate of organization or is currently*
27 *qualified by the Secretary of State to do business in this State;*

28 (b) *The trade show or convention is the first or second such*
29 *event held at a facility operated by the organization during the*
30 *calendar year;*

31 (c) *No more than two trade shows, conventions, or both,*
32 *during that year will be held at a facility operated by the*
33 *organization; and*

34 (d) *The organization notifies the Department in writing, not*
35 *less than 30 days before the date the trade show or convention*
36 *begins, that it is not responsible for the payment of the taxes.*

37 3. *The taxes due pursuant to subsection 1 must be calculated,*
38 *reported and paid separately from any taxes otherwise due from*
39 *the operator of the facility pursuant to this chapter.*

40 4. *The operator of the facility shall pay:*

41 (a) *An amount equal to the product of the total number of*
42 *businesses taking part in the trade show or the convention*
43 *multiplied by the number of days on which the trade show or*
44 *convention is held, multiplied in turn by \$1.25 for each trade show*
45 *or convention that is held in the facility; or*



1 (b) An annual fee of \$5,000 to the Department on or before
2 July 1 for the fiscal year beginning on that day.

3 5. If the operator of a facility at which a trade show or
4 convention is held has not paid the fee provided in paragraph (b)
5 of subsection 4, he shall file a return on a form prescribed by the
6 Department and remit the tax pursuant to paragraph (a) of
7 subsection 4 for each quarter in which a trade show or convention
8 is held.

9 6. The Commission shall adopt such regulations as it deems
10 necessary to carry out the provisions of this section.

11 **Sec. 20.** 1. For the purposes of this chapter, an
12 organization is created for religious, charitable or educational
13 purposes if it complies with the provisions of this section.

14 2. An organization is created for religious purposes if:

15 (a) It complies with the requirements set forth in subsection 5;
16 and

17 (b) The sole or primary purpose of the organization is the
18 operation of a church, synagogue or other place of religious
19 worship at which nonprofit religious services and activities are
20 regularly conducted. Such an organization includes, without
21 limitation, an integrated auxiliary or affiliate of the organization,
22 men's, women's or youth groups established by the organization, a
23 school or mission society operated by the organization, an
24 organization of local units of a church and a convention or
25 association of churches.

26 3. An organization is created for charitable purposes if:

27 (a) It complies with the requirements set forth in subsection 5;

28 (b) The sole or primary purpose of the organization is to:

29 (1) Advance a public purpose, donate or render gratuitously
30 or at a reduced rate a substantial portion of its services to the
31 persons who are the subjects of its charitable services, and benefit
32 a substantial and indefinite class of persons who are the legitimate
33 subjects of charity; or

34 (2) Provide services that are otherwise required to be
35 provided by a local government, this State or the Federal
36 Government; and

37 (c) The organization is operating in this State.

38 4. An organization is created for educational purposes if:

39 (a) It complies with the requirements set forth in subsection 5;
40 and

41 (b) The sole or primary purpose of the organization is to:

42 (1) Provide athletic, cultural or social activities for
43 children;

44 (2) Provide displays or performances of the visual or
45 performing arts to members of the general public;



1 (3) *Provide instruction and disseminate information on*
2 *subjects beneficial to the community; or*

3 (4) *Operate a school, college or university located in this*
4 *State that conducts regular classes and provides courses of study*
5 *required for accreditation or licensing by the State Board of*
6 *Education or the Commission on Post-Secondary Education, or*
7 *for membership in the Northwest Association of Schools and*
8 *Colleges.*

9 5. *In addition to the requirements set forth in subsection 2, 3*
10 *or 4, an organization is created for religious, charitable or*
11 *educational purposes if:*

12 (a) *No part of the net earnings of any such organization inures*
13 *to the benefit of a private shareholder, individual or entity;*

14 (b) *The business of the organization is not conducted for*
15 *profit;*

16 (c) *No substantial part of the business of the organization is*
17 *devoted to the advocacy of any political principle or the defeat or*
18 *passage of any state or federal legislation;*

19 (d) *The organization does not participate or intervene in any*
20 *political campaign on behalf of or in opposition to any candidate*
21 *for public office; and*

22 (e) *Any property sold to the organization for which an*
23 *exemption is claimed is used by the organization in this State in*
24 *furtherance of the religious, charitable or educational purposes of*
25 *the organization.*

26 **Sec. 21.** *A natural person who does not employ any*
27 *employees during a calendar quarter is exempt from the*
28 *provisions of this chapter for that calendar quarter.*

29 **Sec. 22.** *1. A business that qualifies pursuant to the*
30 *provisions of NRS 360.750 is entitled to an exemption of:*

31 (a) *Eighty percent of the amount of tax otherwise due*
32 *pursuant to section 16 of this act during the first four quarters of*
33 *its operation;*

34 (b) *Sixty percent of the amount of tax otherwise due pursuant*
35 *to section 16 of this act during the second four quarters of its*
36 *operation;*

37 (c) *Forty percent of the amount of tax otherwise due pursuant*
38 *to section 16 of this act during the third four quarters of its*
39 *operation; and*

40 (d) *Twenty percent of the amount of tax otherwise due*
41 *pursuant to section 16 of this act during the fourth four quarters*
42 *of its operation.*

43 2. *If a partial abatement from the taxes otherwise due*
44 *pursuant to section 16 of this act is approved by the Commission*
45 *on Economic Development pursuant to NRS 360.750, the partial*



1 *abatement must be administered and carried out in the manner set*
2 *forth in NRS 360.750.*

3 **Sec. 23.** 1. *To the extent allowed in subsection 2, there is*
4 *exempted from the taxes imposed by this chapter the activity or*
5 *activities conducted by a business pursuant to a written contract*
6 *for the construction of an improvement to real property which was*
7 *executed before July 1, 1991, or for which a binding bid was*
8 *submitted before that date if the bid was afterward accepted, if*
9 *under the terms of the contract or bid the contract price or bid*
10 *amount cannot be adjusted to reflect the imposition of the tax*
11 *imposed by this chapter.*

12 2. *The number of hours in a quarter during which an*
13 *employee actually worked exclusively on a job under a contract*
14 *which is exempt pursuant to subsection 1 must be excluded in any*
15 *calculations for that employee made pursuant to the formulas for*
16 *determining the total number of hours of all employees pursuant*
17 *to subsections 3 and 4 of section 17 of this act. If the number of*
18 *hours an employee worked in each week of the quarter, excluding*
19 *the exempt hours and including any hours of compensated leave,*
20 *does not exceed 36 hours per week, the employee's total hours for*
21 *the quarter must be calculated pursuant to subsection 4 of section*
22 *17 of this act. In all other cases the hours must be calculated*
23 *pursuant to subsection 3 of section 17 of this act. If the business*
24 *does not maintain records which allow the hours worked on*
25 *separate contracts to be segregated, all hours worked by any*
26 *employee who works on jobs under both exempt and nonexempt*
27 *contracts must be included in the calculations made pursuant to*
28 *section 17 of this act.*

29 **Sec. 24.** *Upon written application made before the date on*
30 *which payment must be made, for good cause the Department may*
31 *extend by 30 days the time within which a business is required to*
32 *pay the tax imposed by this chapter. If the tax is paid during the*
33 *period of extension, no penalty or late charge may be imposed for*
34 *failure to pay at the time required, but the business shall pay*
35 *interest at the rate most recently established pursuant to NRS*
36 *99.040 for each month, or fraction of a month, from the last day of*
37 *the month following the date on which the amount would have*
38 *been due without the extension until the date of payment, unless*
39 *otherwise provided in NRS 360.232 or 360.320.*

40 **Sec. 25.** *Notwithstanding any other provision of this title, in*
41 *any action by the Department for the payment of taxes due*
42 *pursuant to section 16 of this act, a person is not required to pay*
43 *any penalty or interest for taxes due for the four quarters before*
44 *the quarter in which the action is filed if the person responsible*
45 *for the business had not received any correspondence from the*



1 *Department concerning the tax and was otherwise unaware of the*
2 *liability.*

3 **Sec. 26.** *The remedies of the State provided for in this*
4 *chapter are cumulative, and no action taken by the Department or*
5 *the Attorney General constitutes an election by the State to pursue*
6 *any remedy to the exclusion of any other remedy for which*
7 *provision is made in this chapter.*

8 **Sec. 27.** *If the Department determines that any tax, penalty*
9 *or interest has been paid more than once or has been erroneously*
10 *or illegally collected or computed, the Department shall set forth*
11 *that fact in the records of the Department and certify to the State*
12 *Board of Examiners the amount collected in excess of the amount*
13 *legally due and the business or person from which it was collected*
14 *or by whom paid. If approved by the State Board of Examiners,*
15 *the excess amount collected or paid must be credited on any*
16 *amounts then due from the person or business under this chapter,*
17 *and the balance refunded to the person or business, or its*
18 *successors, administrators or executors.*

19 **Sec. 28.** *1. Except as otherwise provided in NRS 360.235*
20 *and 360.395:*

21 *(a) No refund may be allowed unless a claim for it is filed with*
22 *the Department within 3 years after the last day of the month*
23 *following the close of the period for which the overpayment was*
24 *made.*

25 *(b) No credit may be allowed after the expiration of the period*
26 *specified for filing claims for refund unless a claim for credit is*
27 *filed with the Department within that period.*

28 *2. Each claim must be in writing and must state the specific*
29 *grounds upon which the claim is founded.*

30 *3. Failure to file a claim within the time prescribed in this*
31 *chapter constitutes a waiver of any demand against the State on*
32 *account of overpayment.*

33 *4. Within 30 days after rejecting any claim in whole or in*
34 *part, the Department shall serve notice of its action on the*
35 *claimant in the manner prescribed for service of notice of a*
36 *deficiency determination.*

37 **Sec. 29.** *1. Except as otherwise provided in NRS 360.320,*
38 *interest must be paid upon any overpayment of any amount of the*
39 *fee or tax imposed by this chapter at the rate of one-half of 1*
40 *percent per month, or fraction thereof, from the last day of the*
41 *calendar month following the period for which the overpayment*
42 *was made. No refund or credit may be made of any interest*
43 *imposed upon the person or business making the overpayment*
44 *with respect to the amount being refunded or credited.*

45 *2. The interest must be paid:*



1 (a) *In the case of a refund, to the last day of the calendar*
2 *month following the date upon which the person making the*
3 *overpayment, if he has not already filed a claim, is notified by*
4 *the Department that a claim may be filed or the date upon which*
5 *the claim is certified to the State Board of Examiners, whichever is*
6 *earlier.*

7 (b) *In the case of a credit, to the same date as that to which*
8 *interest is computed on the fee or tax or amount against which the*
9 *credit is applied.*

10 3. *If the Department determines that any overpayment has*
11 *been made intentionally or by reason of carelessness, it shall not*
12 *allow any interest on it.*

13 **Sec. 30.** 1. *No injunction, writ of mandate or other legal or*
14 *equitable process may issue in any suit, action or proceeding in*
15 *any court against this State or against any officer of the State to*
16 *prevent or enjoin the collection under this chapter of the tax*
17 *imposed by this chapter or any amount of tax, penalty or interest*
18 *required to be collected.*

19 2. *No suit or proceeding may be maintained in any court for*
20 *the recovery of any amount alleged to have been erroneously or*
21 *illegally determined or collected unless a claim for refund or credit*
22 *has been filed.*

23 **Sec. 31.** 1. *Within 90 days after a final decision upon a*
24 *claim filed pursuant to this chapter is rendered by the Nevada Tax*
25 *Commission, the claimant may bring an action against the*
26 *Department on the grounds set forth in the claim in a court of*
27 *competent jurisdiction in Carson City, the county of this State*
28 *where the claimant resides or maintains his principal place of*
29 *business or a county in which any relevant proceedings were*
30 *conducted by the Department, for the recovery of the whole or any*
31 *part of the amount with respect to which the claim has been*
32 *disallowed.*

33 2. *Failure to bring an action within the time specified*
34 *constitutes a waiver of any demand against the State on account of*
35 *alleged overpayments.*

36 **Sec. 32.** 1. *If the Department fails to mail notice of action*
37 *on a claim within 6 months after the claim is filed, the claimant*
38 *may consider the claim disallowed and file an appeal with the*
39 *Nevada Tax Commission within the 30 days after the last day*
40 *of the 6-month period. If the claimant is aggrieved by the decision*
41 *of the Commission rendered on appeal, he may, within 90 days*
42 *after the decision is rendered, bring an action against the*
43 *Department on the grounds set forth in the claim for the recovery*
44 *of the whole or any part of the amount claimed as an*
45 *overpayment.*



1 2. *If judgment is rendered for the plaintiff, the amount of the*
2 *judgment must first be credited towards any fee or tax due from*
3 *the plaintiff.*

4 3. *The balance of the judgment must be refunded to the*
5 *plaintiff.*

6 **Sec. 33.** *In any judgment, interest must be allowed at the rate*
7 *of 6 percent per annum upon the amount found to have been*
8 *illegally collected from the date of payment of the amount to the*
9 *date of allowance of credit on account of the judgment, or to a*
10 *date preceding the date of the refund warrant by not more than 30*
11 *days. The date must be determined by the Department.*

12 **Sec. 34.** *A judgment may not be rendered in favor of the*
13 *plaintiff in any action brought against the Department to recover*
14 *any amount paid when the action is brought by or in the name of*
15 *an assignee of the business paying the amount or by any person*
16 *other than the person or business which paid the amount.*

17 **Sec. 35.** 1. *The Department may recover a refund or any*
18 *part thereof which is erroneously made and any credit or part*
19 *thereof which is erroneously allowed in an action brought in a*
20 *court of competent jurisdiction in Carson City or Clark County in*
21 *the name of the State of Nevada.*

22 2. *The action must be tried in Carson City or Clark County*
23 *unless the court with the consent of the Attorney General orders a*
24 *change of place of trial.*

25 3. *The Attorney General shall prosecute the action, and the*
26 *provisions of NRS, the Nevada Rules of Civil Procedure and the*
27 *Nevada Rules of Appellate Procedure relating to service of*
28 *summons, pleadings, proofs, trials and appeals are applicable to*
29 *the proceedings.*

30 **Sec. 36.** 1. *If any amount in excess of \$25 has been*
31 *illegally determined, either by the person filing the return or by the*
32 *Department, the Department shall certify this fact to the State*
33 *Board of Examiners and the latter shall authorize the cancellation*
34 *of the amount upon the records of the Department.*

35 2. *If an amount not exceeding \$25 has been illegally*
36 *determined, either by the person or business filing a return or by*
37 *the Department, the Department without certifying this fact to the*
38 *State Board of Examiners shall authorize the cancellation of the*
39 *amount upon the records of the Department.*

40 **Sec. 37.** *A person who:*

41 1. *Is required to be licensed pursuant to chapter 624 of NRS;*
42 *and*

43 2. *Contracts with a subcontractor who is required to be*
44 *licensed pursuant to that chapter and to have a business license*
45 *and pay the tax imposed by this chapter,*



1 ↪ shall require proof that the subcontractor has a business license
2 before commencing payments to the subcontractor. For the
3 purposes of this section, a subcontractor proves that he has a
4 business license by submitting a copy of the business license to the
5 contractor.

6 **Sec. 38. 1. A person shall not:**

7 (a) Make, cause to be made or permit to be made any false or
8 fraudulent return or declaration or false statement in any return
9 or declaration, with intent to defraud the State or to evade
10 payment of the tax or any part of the tax imposed by this chapter.

11 (b) Make, cause to be made or permit to be made any false
12 entry in books, records or accounts with intent to defraud the State
13 or to evade the payment of the tax or any part of the tax imposed
14 by this chapter.

15 (c) Keep, cause to be kept or permit to be kept more than one
16 set of books, records or accounts with intent to defraud the State
17 or to evade the payment of the tax or any part of the tax imposed
18 by this chapter.

19 2. Any person who violates the provisions of subsection 1 is
20 guilty of a gross misdemeanor.

21 **Sec. 39.** NRS 360.225 is hereby amended to read as follows:

22 360.225 1. During the course of an investigation undertaken
23 pursuant to NRS 360.130 of a person claiming:

24 (a) A partial abatement of property taxes pursuant to
25 NRS 361.0687;

26 (b) An exemption from taxes ~~[pursuant to NRS 363B.120;]~~
27 upon the privilege of doing business in this State pursuant to
28 section 22 of this act;

29 (c) A deferral of the payment of taxes on the sale of capital
30 goods pursuant to NRS 372.397 or 374.402; or

31 (d) An abatement of taxes on the gross receipts from the sale,
32 storage, use or other consumption of eligible machinery or
33 equipment pursuant to NRS 374.357,

34 ↪ the Department shall investigate whether the person meets the
35 eligibility requirements for the abatement, partial abatement,
36 exemption or deferral that the person is claiming.

37 2. If the Department finds that the person does not meet the
38 eligibility requirements for the abatement, exemption or deferral
39 which the person is claiming, the Department shall report its
40 findings to the Commission on Economic Development and take
41 any other necessary actions.

42 **Sec. 40.** NRS 360.300 is hereby amended to read as follows:

43 360.300 1. If a person fails to file a return or the Department
44 is not satisfied with the return or returns of any tax, contribution or
45 premium or amount of tax, contribution or premium required to be



1 paid to the State by any person, in accordance with the applicable
2 provisions of this chapter, chapter 362, ~~363A, 363B,~~ 369, 370,
3 372, 372A, 374, 377, 377A or 444A of NRS, NRS 482.313, or
4 chapter 585 or 680B of NRS, *or sections 2 to 38, inclusive, of this*
5 *act*, as administered or audited by the Department, it may compute
6 and determine the amount required to be paid upon the basis of:

7 (a) The facts contained in the return;

8 (b) Any information within its possession or that may come into
9 its possession; or

10 (c) Reasonable estimates of the amount.

11 2. One or more deficiency determinations may be made with
12 respect to the amount due for one or for more than one period.

13 3. In making its determination of the amount required to be
14 paid, the Department shall impose interest on the amount of tax
15 determined to be due, calculated at the rate and in the manner set
16 forth in NRS 360.417, unless a different rate of interest is
17 specifically provided by statute.

18 4. The Department shall impose a penalty of 10 percent in
19 addition to the amount of a determination that is made in the case of
20 the failure of a person to file a return with the Department.

21 5. When a business is discontinued, a determination may be
22 made at any time thereafter within the time prescribed in NRS
23 360.355 as to liability arising out of that business, irrespective of
24 whether the determination is issued before the due date of the
25 liability.

26 **Sec. 41.** NRS 360.300 is hereby amended to read as follows:

27 360.300 1. If a person fails to file a return or the Department
28 is not satisfied with the return or returns of any tax, contribution or
29 premium or amount of tax, contribution or premium required to be
30 paid to the State by any person, in accordance with the applicable
31 provisions of this chapter, chapter 360B, 362, ~~363A, 363B,~~ 369,
32 370, 372, 372A, 374, 377, 377A or 444A of NRS, NRS 482.313, or
33 chapter 585 or 680B of NRS, *or sections 2 to 38, inclusive, of this*
34 *act*, as administered or audited by the Department, it may compute
35 and determine the amount required to be paid upon the basis of:

36 (a) The facts contained in the return;

37 (b) Any information within its possession or that may come into
38 its possession; or

39 (c) Reasonable estimates of the amount.

40 2. One or more deficiency determinations may be made with
41 respect to the amount due for one or for more than one period.

42 3. In making its determination of the amount required to be
43 paid, the Department shall impose interest on the amount of tax
44 determined to be due, calculated at the rate and in the manner set



1 forth in NRS 360.417, unless a different rate of interest is
2 specifically provided by statute.

3 4. The Department shall impose a penalty of 10 percent in
4 addition to the amount of a determination that is made in the case of
5 the failure of a person to file a return with the Department.

6 5. When a business is discontinued, a determination may be
7 made at any time thereafter within the time prescribed in NRS
8 360.355 as to liability arising out of that business, irrespective of
9 whether the determination is issued before the due date of the
10 liability.

11 **Sec. 42.** NRS 360.417 is hereby amended to read as follows:

12 360.417 Except as otherwise provided in NRS 360.232 and
13 360.320, and unless a different penalty or rate of interest is
14 specifically provided by statute, any person who fails to pay any tax
15 provided for in chapter 362, ~~363A, 363B,~~ 369, 370, 372, 374, 377,
16 377A, 444A or 585 of NRS, *or sections 2 to 38, inclusive, of this*
17 *act*, or any fee provided for in NRS 482.313, to the State or a county
18 within the time required, shall pay a penalty of not more than 10
19 percent of the amount of the tax or fee which is owed, as determined
20 by the Department, in addition to the tax or fee, plus interest at the
21 rate of 1 percent per month, or fraction of a month, from the last day
22 of the month following the period for which the amount or any
23 portion of the amount should have been reported until the date of
24 payment. The amount of any penalty imposed must be based on a
25 graduated schedule adopted by the Nevada Tax Commission which
26 takes into consideration the length of time the tax or fee remained
27 unpaid.

28 **Sec. 43.** NRS 360.419 is hereby amended to read as follows:

29 360.419 1. If the Executive Director or a designated hearing
30 officer finds that the failure of a person to make a timely return or
31 payment of a tax imposed pursuant to NRS 361.320 or chapter
32 361A, 362, ~~363A, 363B,~~ 369, 370, 372, 372A, 374, 375A, 375B,
33 376A, 377 or 377A of NRS, *or sections 2 to 38, inclusive, of this*
34 *act*, is the result of circumstances beyond his control and occurred
35 despite the exercise of ordinary care and without intent, the
36 Department may relieve him of all or part of any interest or penalty,
37 or both.

38 2. A person seeking this relief must file with the Department a
39 statement under oath setting forth the facts upon which he bases his
40 claim.

41 3. The Department shall disclose, upon the request of any
42 person:

- 43 (a) The name of the person to whom relief was granted; and
44 (b) The amount of the relief.



1 4. The Executive Director or a designated hearing officer shall
2 act upon the request of a taxpayer seeking relief pursuant to NRS
3 361.4835 which is deferred by a county treasurer or county assessor.

4 **Sec. 44.** NRS 360.510 is hereby amended to read as follows:

5 360.510 1. If any person is delinquent in the payment of any
6 tax or fee administered by the Department or if a determination has
7 been made against him which remains unpaid, the Department may:

8 (a) Not later than 3 years after the payment became delinquent
9 or the determination became final; or

10 (b) Not later than 6 years after the last recording of an abstract
11 of judgment or of a certificate constituting a lien for tax owed,

12 ➔ give a notice of the delinquency and a demand to transmit
13 personally or by registered or certified mail to any person,
14 including, without limitation, any officer or department of this State
15 or any political subdivision or agency of this State, who has in his
16 possession or under his control any credits or other personal
17 property belonging to the delinquent, or owing any debts to the
18 delinquent or person against whom a determination has been made
19 which remains unpaid, or owing any debts to the delinquent or that
20 person. In the case of any state officer, department or agency, the
21 notice must be given to the officer, department or agency before
22 the Department presents the claim of the delinquent taxpayer to the
23 State Controller.

24 2. A state officer, department or agency which receives such a
25 notice may satisfy any debt owed to it by that person before it
26 honors the notice of the Department.

27 3. After receiving the demand to transmit, the person notified
28 by the demand may not transfer or otherwise dispose of the credits,
29 other personal property, or debts in his possession or under his
30 control at the time he received the notice until the Department
31 consents to a transfer or other disposition.

32 4. Every person notified by a demand to transmit shall, within
33 10 days after receipt of the demand to transmit, inform the
34 Department of and transmit to the Department all such credits, other
35 personal property or debts in his possession, under his control or
36 owing by him within the time and in the manner requested by the
37 Department. Except as otherwise provided in subsection 5, no
38 further notice is required to be served to that person.

39 5. If the property of the delinquent taxpayer consists of a series
40 of payments owed to him, the person who owes or controls the
41 payments shall transmit the payments to the Department until
42 otherwise notified by the Department. If the debt of the delinquent
43 taxpayer is not paid within 1 year after the Department issued the
44 original demand to transmit, the Department shall issue another
45 demand to transmit to the person responsible for making the



1 payments informing him to continue to transmit payments to the
2 Department or that his duty to transmit the payments to the
3 Department has ceased.

4 6. If the notice of the delinquency seeks to prevent the transfer
5 or other disposition of a deposit in a bank or credit union or other
6 credits or personal property in the possession or under the control of
7 a bank, credit union or other depository institution, the notice must
8 be delivered or mailed to any branch or office of the bank, credit
9 union or other depository institution at which the deposit is carried
10 or at which the credits or personal property is held.

11 7. If any person notified by the notice of the delinquency
12 makes any transfer or other disposition of the property or debts
13 required to be withheld or transmitted, to the extent of the value of
14 the property or the amount of the debts thus transferred or paid, he is
15 liable to the State for any indebtedness due pursuant to this chapter,
16 or chapter 362, ~~§363A, 363B,~~ 369, 370, 372, 372A, 374, 377, 377A
17 or 444A of NRS, NRS 482.313, or chapter 585 or 680B of NRS, *or*
18 *sections 2 to 38, inclusive, of this act*, from the person with respect
19 to whose obligation the notice was given if solely by reason of
20 the transfer or other disposition the State is unable to recover the
21 indebtedness of the person with respect to whose obligation the
22 notice was given.

23 **Sec. 45.** NRS 360.510 is hereby amended to read as follows:

24 360.510 1. If any person is delinquent in the payment of any
25 tax or fee administered by the Department or if a determination has
26 been made against him which remains unpaid, the Department may:

27 (a) Not later than 3 years after the payment became delinquent
28 or the determination became final; or

29 (b) Not later than 6 years after the last recording of an abstract
30 of judgment or of a certificate constituting a lien for tax owed,

31 ➤ give a notice of the delinquency and a demand to transmit
32 personally or by registered or certified mail to any person,
33 including, without limitation, any officer or department of this State
34 or any political subdivision or agency of this State, who has in his
35 possession or under his control any credits or other personal
36 property belonging to the delinquent, or owing any debts to the
37 delinquent or person against whom a determination has been made
38 which remains unpaid, or owing any debts to the delinquent or that
39 person. In the case of any state officer, department or agency, the
40 notice must be given to the officer, department or agency before
41 the Department presents the claim of the delinquent taxpayer to the
42 State Controller.

43 2. A state officer, department or agency which receives such a
44 notice may satisfy any debt owed to it by that person before it
45 honors the notice of the Department.



1 3. After receiving the demand to transmit, the person notified
2 by the demand may not transfer or otherwise dispose of the credits,
3 other personal property, or debts in his possession or under his
4 control at the time he received the notice until the Department
5 consents to a transfer or other disposition.

6 4. Every person notified by a demand to transmit shall, within
7 10 days after receipt of the demand to transmit, inform the
8 Department of and transmit to the Department all such credits, other
9 personal property or debts in his possession, under his control or
10 owing by him within the time and in the manner requested by the
11 Department. Except as otherwise provided in subsection 5, no
12 further notice is required to be served to that person.

13 5. If the property of the delinquent taxpayer consists of a series
14 of payments owed to him, the person who owes or controls the
15 payments shall transmit the payments to the Department until
16 otherwise notified by the Department. If the debt of the delinquent
17 taxpayer is not paid within 1 year after the Department issued the
18 original demand to transmit, the Department shall issue another
19 demand to transmit to the person responsible for making the
20 payments informing him to continue to transmit payments to
21 the Department or that his duty to transmit the payments to the
22 Department has ceased.

23 6. If the notice of the delinquency seeks to prevent the transfer
24 or other disposition of a deposit in a bank or credit union or other
25 credits or personal property in the possession or under the control of
26 a bank, credit union or other depository institution, the notice must
27 be delivered or mailed to any branch or office of the bank, credit
28 union or other depository institution at which the deposit is carried
29 or at which the credits or personal property is held.

30 7. If any person notified by the notice of the delinquency
31 makes any transfer or other disposition of the property or debts
32 required to be withheld or transmitted, to the extent of the value of
33 the property or the amount of the debts thus transferred or paid, he is
34 liable to the State for any indebtedness due pursuant to this chapter,
35 or chapter 360B, 362, ~~[363A, 363B,]~~ 369, 370, 372, 372A, 374, 377,
36 377A or 444A of NRS, NRS 482.313, or chapter 585 or 680B of
37 NRS , *or sections 2 to 38, inclusive, of this act*, from the person
38 with respect to whose obligation the notice was given if solely by
39 reason of the transfer or other disposition the State is unable to
40 recover the indebtedness of the person with respect to whose
41 obligation the notice was given.

42 **Sec. 46.** NRS 360.750 is hereby amended to read as follows:

43 360.750 1. A person who intends to locate or expand a
44 business in this State may apply to the Commission on Economic
45 Development for a partial abatement of one or more of the taxes



1 imposed on the new or expanded business pursuant to chapter 361 ~~363B~~
2 ~~363B~~ or 374 of NRS ~~374~~, *or sections 2 to 38, inclusive, of this act.*

3 2. The Commission on Economic Development shall approve
4 an application for a partial abatement if the Commission makes the
5 following determinations:

6 (a) The business is consistent with:

7 (1) The State Plan for Industrial Development and
8 Diversification that is developed by the Commission pursuant to
9 NRS 231.067; and

10 (2) Any guidelines adopted pursuant to the State Plan.

11 (b) The applicant has executed an agreement with the
12 Commission which states that the business will, after the date on
13 which a certificate of eligibility for the abatement is issued pursuant
14 to subsection 5, continue in operation in this State for a period
15 specified by the Commission, which must be at least 5 years, and
16 will continue to meet the eligibility requirements set forth in this
17 subsection. The agreement must bind the successors in interest of
18 the business for the specified period.

19 (c) The business is registered pursuant to the laws of this State
20 or the applicant commits to obtain a valid business license and all
21 other permits required by the county, city or town in which the
22 business operates.

23 (d) Except as otherwise provided in NRS 361.0687, if the
24 business is a new business in a county whose population is 100,000
25 or more or a city whose population is 60,000 or more, the business
26 meets at least two of the following requirements:

27 (1) The business will have 75 or more full-time employees
28 on the payroll of the business by the fourth quarter that it is in
29 operation.

30 (2) Establishing the business will require the business to
31 make a capital investment of at least \$1,000,000 in this State.

32 (3) The average hourly wage that will be paid by the new
33 business to its employees in this State is at least 100 percent of the
34 average statewide hourly wage as established by the Employment
35 Security Division of the Department of Employment, Training and
36 Rehabilitation on July 1 of each fiscal year and:

37 (I) The business will provide a health insurance plan for
38 all employees that includes an option for health insurance coverage
39 for dependents of the employees; and

40 (II) The cost to the business for the benefits the business
41 provides to its employees in this State will meet the minimum
42 requirements for benefits established by the Commission by
43 regulation pursuant to subsection 9.

44 (e) Except as otherwise provided in NRS 361.0687, if the
45 business is a new business in a county whose population is less than



1 100,000 or a city whose population is less than 60,000, the business
2 meets at least two of the following requirements:

3 (1) The business will have 15 or more full-time employees
4 on the payroll of the business by the fourth quarter that it is in
5 operation.

6 (2) Establishing the business will require the business to
7 make a capital investment of at least \$250,000 in this State.

8 (3) The average hourly wage that will be paid by the new
9 business to its employees in this State is at least 100 percent of the
10 average statewide hourly wage as established by the Employment
11 Security Division of the Department of Employment, Training and
12 Rehabilitation on July 1 of each fiscal year and:

13 (I) The business will provide a health insurance plan for
14 all employees that includes an option for health insurance coverage
15 for dependents of the employees; and

16 (II) The cost to the business for the benefits the business
17 provides to its employees in this State will meet the minimum
18 requirements for benefits established by the Commission by
19 regulation pursuant to subsection 9.

20 (f) If the business is an existing business, the business meets at
21 least two of the following requirements:

22 (1) The business will increase the number of employees on
23 its payroll by 10 percent more than it employed in the immediately
24 preceding fiscal year or by six employees, whichever is greater.

25 (2) The business will expand by making a capital investment
26 in this State in an amount equal to at least 20 percent of the value of
27 the tangible property possessed by the business in the immediately
28 preceding fiscal year. The determination of the value of the tangible
29 property possessed by the business in the immediately preceding
30 fiscal year must be made by the:

31 (I) County assessor of the county in which the business
32 will expand, if the business is locally assessed; or

33 (II) Department, if the business is centrally assessed.

34 (3) The average hourly wage that will be paid by the existing
35 business to its new employees in this State is at least 100 percent of
36 the average statewide hourly wage as established by the
37 Employment Security Division of the Department of Employment,
38 Training and Rehabilitation on July 1 of each fiscal year and:

39 (I) The business will provide a health insurance plan for
40 all new employees that includes an option for health insurance
41 coverage for dependents of the employees; and

42 (II) The cost to the business for the benefits the business
43 provides to its new employees in this State will meet the minimum
44 requirements for benefits established by the Commission by
45 regulation pursuant to subsection 9.



1 (g) In lieu of meeting the requirements of paragraph (d), (e) or
2 (f), if the business furthers the development and refinement of
3 intellectual property, a patent or a copyright into a commercial
4 product, the business meets at least two of the following
5 requirements:

6 (1) The business will have 10 or more full-time employees
7 on the payroll of the business by the fourth quarter that it is in
8 operation.

9 (2) Establishing the business will require the business to
10 make a capital investment of at least \$500,000 in this State.

11 (3) The average hourly wage that will be paid by the new
12 business to its employees in this State is at least 100 percent of the
13 average statewide hourly wage as established by the Employment
14 Security Division of the Department of Employment, Training and
15 Rehabilitation on July 1 of each fiscal year and:

16 (I) The business will provide a health insurance plan for
17 all employees that includes an option for health insurance coverage
18 for dependents of the employees; and

19 (II) The cost to the business for the benefits the business
20 provides to its employees in this State will meet with minimum
21 requirements established by the Commission by regulation pursuant
22 to subsection 9.

23 3. Notwithstanding the provisions of subsection 2, the
24 Commission on Economic Development may:

25 (a) Approve an application for a partial abatement by a business
26 that does not meet the requirements set forth in paragraph (d), (e),
27 (f) or (g) of subsection 2;

28 (b) Make the requirements set forth in paragraph (d), (e), (f) or
29 (g) of subsection 2 more stringent; or

30 (c) Add additional requirements that a business must meet to
31 qualify for a partial abatement,

32 ➤ if the Commission determines that such action is necessary.

33 4. If a person submits an application to the Commission on
34 Economic Development pursuant to subsection 1, the Commission
35 shall provide notice to the governing body of the county and the city
36 or town, if any, in which the person intends to locate or expand a
37 business. The notice required pursuant to this subsection must set
38 forth the date, time and location of the hearing at which the
39 Commission will consider the application.

40 5. If the Commission on Economic Development approves an
41 application for a partial abatement, the Commission shall
42 immediately forward a certificate of eligibility for the abatement to:

43 (a) The Department;

44 (b) The Nevada Tax Commission; and



1 (c) If the partial abatement is from the property tax imposed
2 pursuant to chapter 361 of NRS, the county treasurer.

3 6. An applicant for a partial abatement pursuant to this section
4 or an existing business whose partial abatement is in effect shall,
5 upon the request of the Executive Director of the Commission on
6 Economic Development, furnish the Executive Director with copies
7 of all records necessary to verify that the applicant meets the
8 requirements of subsection 2.

9 7. If a business whose partial abatement has been approved
10 pursuant to this section and is in effect ceases:

11 (a) To meet the requirements set forth in subsection 2; or

12 (b) Operation before the time specified in the agreement
13 described in paragraph (b) of subsection 2,

14 ➤ the business shall repay to the Department or, if the partial
15 abatement was from the property tax imposed pursuant to chapter
16 361 of NRS, to the county treasurer, the amount of the exemption
17 that was allowed pursuant to this section before the failure of the
18 business to comply unless the Nevada Tax Commission determines
19 that the business has substantially complied with the requirements of
20 this section. Except as otherwise provided in NRS 360.232 and
21 360.320, the business shall, in addition to the amount of the
22 exemption required to be paid pursuant to this subsection, pay
23 interest on the amount due at the rate most recently established
24 pursuant to NRS 99.040 for each month, or portion thereof, from the
25 last day of the month following the period for which the payment
26 would have been made had the partial abatement not been approved
27 until the date of payment of the tax.

28 8. A county treasurer:

29 (a) Shall deposit any money that he receives pursuant to
30 subsection 7 in one or more of the funds established by a local
31 government of the county pursuant to NRS 354.6113 or 354.6115;
32 and

33 (b) May use the money deposited pursuant to paragraph (a) only
34 for the purposes authorized by NRS 354.6113 and 354.6115.

35 9. The Commission on Economic Development:

36 (a) Shall adopt regulations relating to:

37 (1) The minimum level of benefits that a business must
38 provide to its employees if the business is going to use benefits paid
39 to employees as a basis to qualify for a partial abatement; and

40 (2) The notice that must be provided pursuant to
41 subsection 4.

42 (b) May adopt such other regulations as the Commission on
43 Economic Development determines to be necessary to carry out the
44 provisions of this section.

45 10. The Nevada Tax Commission:



1 (a) Shall adopt regulations regarding:

2 (1) The capital investment that a new business must make to
3 meet the requirement set forth in paragraph (d), (e) or (g) of
4 subsection 2; and

5 (2) Any security that a business is required to post to qualify
6 for a partial abatement pursuant to this section.

7 (b) May adopt such other regulations as the Nevada Tax
8 Commission determines to be necessary to carry out the provisions
9 of this section.

10 11. An applicant for an abatement who is aggrieved by a final
11 decision of the Commission on Economic Development may
12 petition for judicial review in the manner provided in chapter 233B
13 of NRS.

14 **Sec. 47.** NRS 372.220 is hereby amended to read as follows:

15 372.220 1. Every retailer who sells tangible personal
16 property for storage, use or other consumption in this State shall
17 register with the Department and give:

18 (a) The name and address of all agents operating in this State.

19 (b) The location of all distribution or sales houses or offices or
20 other places of business in this State.

21 (c) Such other information as the Department may require.

22 2. Every business that purchases tangible personal property for
23 storage, use or other consumption in this State shall, at the time the
24 business obtains a business license pursuant to ~~NRS 360.780,~~
25 *section 14 of this act*, register with the Department on a form
26 prescribed by the Department. As used in this section, "business"
27 has the meaning ascribed to it in ~~NRS 360.765,~~ *section 3 of this*
28 *act.*

29 **Sec. 48.** NRS 78.150 is hereby amended to read as follows:

30 78.150 1. A corporation organized pursuant to the laws of
31 this State shall, on or before the last day of the first month after the
32 filing of its articles of incorporation with the Secretary of State, file
33 with the Secretary of State a list, on a form furnished by him,
34 containing:

35 (a) The name of the corporation;

36 (b) The file number of the corporation, if known;

37 (c) The names and titles of the president, secretary and treasurer,
38 or the equivalent thereof, and of all the directors of the corporation;

39 (d) The address, either residence or business, of each officer and
40 director listed, following the name of the officer or director;

41 (e) The name and address of the lawfully designated resident
42 agent of the corporation; and

43 (f) The signature of an officer of the corporation certifying that
44 the list is true, complete and accurate.



1 2. The corporation shall annually thereafter, on or before the
2 last day of the month in which the anniversary date of incorporation
3 occurs in each year, file with the Secretary of State, on a form
4 furnished by him, an annual list containing all of the information
5 required in subsection 1.

6 3. Each list required by subsection 1 or 2 must be accompanied
7 by:

8 (a) A declaration under penalty of perjury that the corporation:

9 (1) Has complied with the provisions of ~~NRS 360.780;~~
10 *sections 2 to 38, inclusive, of this act;* and

11 (2) Acknowledges that pursuant to NRS 239.330, it is a
12 category C felony to knowingly offer any false or forged instrument
13 for filing with the Office of the Secretary of State.

14 (b) A statement as to whether the corporation is a publicly
15 traded company. If the corporation is a publicly traded company, the
16 corporation must list its Central Index Key. The Secretary of State
17 shall include on his Internet website the Central Index Key of a
18 corporation provided pursuant to this paragraph and instructions
19 describing the manner in which a member of the public may obtain
20 information concerning the corporation from the Securities and
21 Exchange Commission.

22 4. Upon filing the list required by:

23 (a) Subsection 1, the corporation shall pay to the Secretary of
24 State a fee of \$125.

25 (b) Subsection 2, the corporation shall pay to the Secretary of
26 State, if the amount represented by the total number of shares
27 provided for in the articles is:

28	
29	\$75,000 or less \$125
30	Over \$75,000 and not over \$200,000..... 175
31	Over \$200,000 and not over \$500,000..... 275
32	Over \$500,000 and not over \$1,000,000..... 375
33	Over \$1,000,000:
34	For the first \$1,000,000..... 375
35	For each additional \$500,000 or fraction thereof..... 275

36 The maximum fee which may be charged pursuant to paragraph (b)
37 for filing the annual list is \$11,100.

38
39 5. If a director or officer of a corporation resigns and the
40 resignation is not made in conjunction with the filing of an annual or
41 amended list of directors and officers, the corporation shall pay to
42 the Secretary of State a fee of \$75 to file the resignation of the
43 director or officer.

44 6. The Secretary of State shall, 60 days before the last day for
45 filing each annual list required by subsection 2, cause to be mailed



1 to each corporation which is required to comply with the provisions
2 of NRS 78.150 to 78.185, inclusive, and which has not become
3 delinquent, a notice of the fee due pursuant to subsection 4 and a
4 reminder to file the annual list required by subsection 2. Failure of
5 any corporation to receive a notice or form does not excuse it from
6 the penalty imposed by law.

7 7. If the list to be filed pursuant to the provisions of subsection
8 1 or 2 is defective in any respect or the fee required by subsection 4
9 is not paid, the Secretary of State may return the list for correction
10 or payment.

11 8. An annual list for a corporation not in default which is
12 received by the Secretary of State more than 90 days before its due
13 date shall be deemed an amended list for the previous year and must
14 be accompanied by the appropriate fee as provided in subsection 4
15 for filing. A payment submitted pursuant to this subsection does not
16 satisfy the requirements of subsection 2 for the year to which the
17 due date is applicable.

18 **Sec. 49.** NRS 80.110 is hereby amended to read as follows:

19 80.110 1. Each foreign corporation doing business in this
20 State shall, on or before the last day of the first month after the filing
21 of its certificate of corporate existence with the Secretary of State,
22 and annually thereafter on or before the last day of the month in
23 which the anniversary date of its qualification to do business in this
24 State occurs in each year, file with the Secretary of State a list, on a
25 form furnished by him, that contains:

26 (a) The names and addresses, either residence or business, of its
27 president, secretary and treasurer, or the equivalent thereof, and all
28 of its directors;

29 (b) The name and street address of the lawfully designated
30 resident agent of the corporation in this State; and

31 (c) The signature of an officer of the corporation.

32 ↪ Each list filed pursuant to this subsection must be accompanied
33 by a declaration under penalty of perjury that the foreign
34 corporation has complied with the provisions of ~~NRS 360.780~~
35 *sections 2 to 38, inclusive, of this act*, and which acknowledges that
36 pursuant to NRS 239.330, it is a category C felony to knowingly
37 offer any false or forged instrument for filing with the Office of the
38 Secretary of State. Each list filed pursuant to this subsection must
39 also be accompanied by a statement as to whether the corporation is
40 a publicly traded company. If the corporation is a publicly traded
41 company, the corporation must list its Central Index Key. The
42 Secretary of State shall include on his Internet website the Central
43 Index Key of a corporation provided pursuant to this subsection and
44 instructions describing the manner in which a member of the public



1 may obtain information concerning the corporation from the
2 Securities and Exchange Commission.

3 2. Upon filing:

4 (a) The initial list required by subsection 1, the corporation shall
5 pay to the Secretary of State a fee of \$125.

6 (b) Each annual list required by subsection 1, the corporation
7 shall pay to the Secretary of State, if the amount represented by the
8 total number of shares provided for in the articles is:

9		
10	\$75,000 or less.....	\$125
11	Over \$75,000 and not over \$200,000.....	175
12	Over \$200,000 and not over \$500,000.....	275
13	Over \$500,000 and not over \$1,000,000.....	375
14	Over \$1,000,000:	
15	For the first \$1,000,000.....	375
16	For each additional \$500,000 or fraction thereof.....	275

17 The maximum fee which may be charged pursuant to paragraph (b)
18 for filing the annual list is \$11,100.

19
20 3. If a director or officer of a corporation resigns and the
21 resignation is not made in conjunction with the filing of an annual or
22 amended list of directors and officers, the corporation shall pay to
23 the Secretary of State a fee of \$75 to file the resignation of the
24 director or officer.

25 4. The Secretary of State shall, 60 days before the last day for
26 filing each annual list required by subsection 1, cause to be mailed
27 to each corporation which is required to comply with the provisions
28 of NRS 80.110 to 80.175, inclusive, and which has not become
29 delinquent, the blank forms to be completed and filed with him.
30 Failure of any corporation to receive the forms does not excuse it
31 from the penalty imposed by the provisions of NRS 80.110 to
32 80.175, inclusive.

33 5. An annual list for a corporation not in default which is
34 received by the Secretary of State more than 90 days before its due
35 date shall be deemed an amended list for the previous year and does
36 not satisfy the requirements of subsection 1 for the year to which the
37 due date is applicable.

38 **Sec. 50.** NRS 82.523 is hereby amended to read as follows:

39 82.523 1. Each foreign nonprofit corporation doing business
40 in this State shall, on or before the last day of the first month after
41 the filing of its application for registration as a foreign nonprofit
42 corporation with the Secretary of State, and annually thereafter on or
43 before the last day of the month in which the anniversary date of its
44 qualification to do business in this State occurs in each year, file



1 with the Secretary of State a list, on a form furnished by him, that
2 contains:

3 (a) The name of the foreign nonprofit corporation;

4 (b) The file number of the foreign nonprofit corporation, if
5 known;

6 (c) The names and titles of the president, the secretary and the
7 treasurer, or the equivalent thereof, and all the directors of the
8 foreign nonprofit corporation;

9 (d) The address, either residence or business, of the president,
10 secretary and treasurer, or the equivalent thereof, and each director
11 of the foreign nonprofit corporation;

12 (e) The name and address of its lawfully designated resident
13 agent in this State; and

14 (f) The signature of an officer of the foreign nonprofit
15 corporation certifying that the list is true, complete and accurate.

16 2. Each list filed pursuant to this section must be accompanied
17 by a declaration under penalty of perjury that the foreign nonprofit
18 corporation:

19 (a) Has complied with the provisions of ~~NRS 360.780;~~
20 *sections 2 to 38, inclusive, of this act;* and

21 (b) Acknowledges that pursuant to NRS 239.330, it is a category
22 C felony to knowingly offer any false or forged instrument for filing
23 with the Office of the Secretary of State.

24 3. Upon filing the initial list and each annual list pursuant to
25 this section, the foreign nonprofit corporation must pay to the
26 Secretary of State a fee of \$25.

27 4. The Secretary of State shall, 60 days before the last day for
28 filing each annual list, cause to be mailed to each foreign nonprofit
29 corporation which is required to comply with the provisions of NRS
30 82.523 to 82.5239, inclusive, and which has not become delinquent,
31 the blank forms to be completed and filed with him. Failure of any
32 foreign nonprofit corporation to receive the forms does not excuse it
33 from the penalty imposed by the provisions of NRS 82.523 to
34 82.5239, inclusive.

35 5. If the list to be filed pursuant to the provisions of subsection
36 1 is defective or the fee required by subsection 3 is not paid, the
37 Secretary of State may return the list for correction or payment.

38 6. An annual list for a foreign nonprofit corporation not in
39 default that is received by the Secretary of State more than 90 days
40 before its due date shall be deemed an amended list for the previous
41 year and does not satisfy the requirements of subsection 1 for the
42 year to which the due date is applicable.

43 **Sec. 51.** NRS 86.263 is hereby amended to read as follows:

44 86.263 1. A limited-liability company shall, on or before the
45 last day of the first month after the filing of its articles of



1 organization with the Secretary of State, file with the Secretary of
2 State, on a form furnished by him, a list that contains:

- 3 (a) The name of the limited-liability company;
4 (b) The file number of the limited-liability company, if known;
5 (c) The names and titles of all of its managers or, if there is no
6 manager, all of its managing members;
7 (d) The address, either residence or business, of each manager or
8 managing member listed, following the name of the manager or
9 managing member;
10 (e) The name and address of the lawfully designated resident
11 agent of the limited-liability company; and
12 (f) The signature of a manager or managing member of the
13 limited-liability company certifying that the list is true, complete
14 and accurate.

15 2. The limited-liability company shall annually thereafter, on
16 or before the last day of the month in which the anniversary date of
17 its organization occurs, file with the Secretary of State, on a form
18 furnished by him, an amended list containing all of the information
19 required in subsection 1.

20 3. Each list required by subsections 1 and 2 must be
21 accompanied by a declaration under penalty of perjury that the
22 limited-liability company:

23 (a) Has complied with the provisions of ~~NRS 360.780;~~
24 *sections 2 to 38, inclusive, of this act;* and

25 (b) Acknowledges that pursuant to NRS 239.330, it is a category
26 C felony to knowingly offer any false or forged instrument for filing
27 in the Office of the Secretary of State.

28 4. Upon filing:

29 (a) The initial list required by subsection 1, the limited-liability
30 company shall pay to the Secretary of State a fee of \$125.

31 (b) Each annual list required by subsection 2, the limited-
32 liability company shall pay to the Secretary of State a fee of \$125.

33 5. If a manager or managing member of a limited-liability
34 company resigns and the resignation is not made in conjunction with
35 the filing of an annual or amended list of managers and managing
36 members, the limited-liability company shall pay to the Secretary of
37 State a fee of \$75 to file the resignation of the manager or managing
38 member.

39 6. The Secretary of State shall, 60 days before the last day for
40 filing each list required by subsection 2, cause to be mailed to each
41 limited-liability company which is required to comply with the
42 provisions of this section, and which has not become delinquent, a
43 notice of the fee due under subsection 4 and a reminder to file a list
44 required by subsection 2. Failure of any company to receive a notice
45 or form does not excuse it from the penalty imposed by law.



1 7. If the list to be filed pursuant to the provisions of subsection
2 1 or 2 is defective or the fee required by subsection 4 is not paid, the
3 Secretary of State may return the list for correction or payment.

4 8. An annual list for a limited-liability company not in default
5 received by the Secretary of State more than 90 days before its due
6 date shall be deemed an amended list for the previous year.

7 **Sec. 52.** NRS 86.5461 is hereby amended to read as follows:

8 86.5461 1. Each foreign limited-liability company doing
9 business in this State shall, on or before the last day of the first
10 month after the filing of its application for registration as a foreign
11 limited-liability company with the Secretary of State, and annually
12 thereafter on or before the last day of the month in which the
13 anniversary date of its qualification to do business in this State
14 occurs in each year, file with the Secretary of State a list on a form
15 furnished by him that contains:

16 (a) The name of the foreign limited-liability company;

17 (b) The file number of the foreign limited-liability company, if
18 known;

19 (c) The names and titles of all its managers or, if there is no
20 manager, all its managing members;

21 (d) The address, either residence or business, of each manager or
22 managing member listed pursuant to paragraph (c);

23 (e) The name and address of its lawfully designated resident
24 agent in this State; and

25 (f) The signature of a manager or managing member of the
26 foreign limited-liability company certifying that the list is true,
27 complete and accurate.

28 2. Each list filed pursuant to this section must be accompanied
29 by a declaration under penalty of perjury that the foreign limited-
30 liability company:

31 (a) Has complied with the provisions of ~~NRS 360.780;~~
32 *sections 2 to 38, inclusive, of this act;* and

33 (b) Acknowledges that pursuant to NRS 239.330, it is a category
34 C felony to knowingly offer any false or forged instrument for filing
35 with the Office of the Secretary of State.

36 3. Upon filing:

37 (a) The initial list required by this section, the foreign limited-
38 liability company shall pay to the Secretary of State a fee of \$125.

39 (b) Each annual list required by this section, the foreign limited-
40 liability company shall pay to the Secretary of State a fee of \$125.

41 4. If a manager or managing member of a foreign limited-
42 liability company resigns and the resignation is not made in
43 conjunction with the filing of an annual or amended list of managers
44 and managing members, the foreign limited-liability company shall



1 pay to the Secretary of State a fee of \$75 to file the resignation of
2 the manager or managing member.

3 5. The Secretary of State shall, 60 days before the last day for
4 filing each annual list required by this section, cause to be mailed to
5 each foreign limited-liability company which is required to comply
6 with the provisions of NRS 86.5461 to 86.5468, inclusive, and
7 which has not become delinquent, the blank forms to be completed
8 and filed with him. Failure of any foreign limited-liability company
9 to receive the forms does not excuse it from the penalty imposed by
10 the provisions of NRS 86.5461 to 86.5468, inclusive.

11 6. If the list to be filed pursuant to the provisions of subsection
12 1 is defective or the fee required by subsection 3 is not paid, the
13 Secretary of State may return the list for correction or payment.

14 7. An annual list for a foreign limited-liability company not in
15 default which is received by the Secretary of State more than 90
16 days before its due date must be deemed an amended list for the
17 previous year and does not satisfy the requirements of this section
18 for the year to which the due date is applicable.

19 **Sec. 53.** NRS 87.510 is hereby amended to read as follows:

20 87.510 1. A registered limited-liability partnership shall, on
21 or before the last day of the first month after the filing of its
22 certificate of registration with the Secretary of State, and annually
23 thereafter on or before the last day of the month in which the
24 anniversary date of the filing of its certificate of registration with the
25 Secretary of State occurs, file with the Secretary of State, on a form
26 furnished by him, a list that contains:

27 (a) The name of the registered limited-liability partnership;

28 (b) The file number of the registered limited-liability
29 partnership, if known;

30 (c) The names of all of its managing partners;

31 (d) The address, either residence or business, of each managing
32 partner;

33 (e) The name and address of the lawfully designated resident
34 agent of the registered limited-liability partnership; and

35 (f) The signature of a managing partner of the registered limited-
36 liability partnership certifying that the list is true, complete and
37 accurate.

38 ➤ Each list filed pursuant to this subsection must be accompanied
39 by a declaration under penalty of perjury that the registered limited-
40 liability partnership has complied with the provisions of ~~NRS~~
41 ~~360.780~~ *sections 2 to 38, inclusive, of this act* and which
42 acknowledges that pursuant to NRS 239.330 it is a category C
43 felony to knowingly offer any false or forged instrument for filing in
44 the Office of the Secretary of State.

45 2. Upon filing:



1 (a) The initial list required by subsection 1, the registered
2 limited-liability partnership shall pay to the Secretary of State a fee
3 of \$125.

4 (b) Each annual list required by subsection 1, the registered
5 limited-liability partnership shall pay to the Secretary of State a fee
6 of \$125.

7 3. If a managing partner of a registered limited-liability
8 partnership resigns and the resignation is not made in conjunction
9 with the filing of an annual or amended list of managing partners,
10 the registered limited-liability partnership shall pay to the Secretary
11 of State a fee of \$75 to file the resignation of the managing partner.

12 4. The Secretary of State shall, at least 90 days before the last
13 day for filing each annual list required by subsection 1, cause to be
14 mailed to the registered limited-liability partnership a notice of the
15 fee due pursuant to subsection 2 and a reminder to file the annual
16 list required by subsection 1. The failure of any registered limited-
17 liability partnership to receive a notice or form does not excuse it
18 from complying with the provisions of this section.

19 5. If the list to be filed pursuant to the provisions of subsection
20 1 is defective, or the fee required by subsection 2 is not paid, the
21 Secretary of State may return the list for correction or payment.

22 6. An annual list that is filed by a registered limited-liability
23 partnership which is not in default more than 90 days before it is due
24 shall be deemed an amended list for the previous year and does not
25 satisfy the requirements of subsection 1 for the year to which the
26 due date is applicable.

27 **Sec. 54.** NRS 87.541 is hereby amended to read as follows:

28 87.541 1. Each foreign registered limited-liability partnership
29 doing business in this State shall, on or before the last day of the
30 first month after the filing of its application for registration as a
31 foreign registered limited-liability partnership with the Secretary of
32 State, and annually thereafter on or before the last day of the month
33 in which the anniversary date of its qualification to do business in
34 this State occurs in each year, file with the Secretary of State a list,
35 on a form furnished by him, that contains:

36 (a) The name of the foreign registered limited-liability
37 partnership;

38 (b) The file number of the foreign registered limited-liability
39 partnership, if known;

40 (c) The names of all its managing partners;

41 (d) The address, either residence or business, of each managing
42 partner;

43 (e) The name and address of the lawfully designated resident
44 agent of the foreign registered limited-liability partnership; and



1 (f) The signature of a managing partner of the foreign registered
2 limited-liability partnership certifying that the list is true, complete
3 and accurate.

4 2. Each list filed pursuant to this section must be accompanied
5 by a declaration under penalty of perjury that the foreign registered
6 limited-liability partnership:

7 (a) Has complied with the provisions of ~~NRS 360.780;~~
8 *sections 2 to 38, inclusive, of this act;* and

9 (b) Acknowledges that pursuant to NRS 239.330, it is a category
10 C felony to knowingly offer any false or forged instrument for filing
11 in the Office of the Secretary of State.

12 3. Upon filing:

13 (a) The initial list required by this section, the foreign registered
14 limited-liability partnership shall pay to the Secretary of State a fee
15 of \$125.

16 (b) Each annual list required by this section, the foreign
17 registered limited-liability partnership shall pay to the Secretary of
18 State a fee of \$125.

19 4. If a managing partner of a foreign registered limited-liability
20 partnership resigns and the resignation is not made in conjunction
21 with the filing of an annual or amended list of managing partners,
22 the foreign registered limited-liability partnership shall pay to the
23 Secretary of State a fee of \$75 to file the resignation of the
24 managing partner.

25 5. The Secretary of State shall, 60 days before the last day for
26 filing each annual list required by subsection 1, cause to be mailed
27 to each foreign registered limited-liability partnership which is
28 required to comply with the provisions of NRS 87.541 to 87.544,
29 inclusive, and which has not become delinquent, the blank forms to
30 be completed and filed with him. Failure of any foreign registered
31 limited-liability partnership to receive the forms does not excuse it
32 from the penalty imposed by the provisions of NRS 87.541 to
33 87.544, inclusive.

34 6. If the list to be filed pursuant to the provisions of subsection
35 1 is defective or the fee required by subsection 3 is not paid, the
36 Secretary of State may return the list for correction or payment.

37 7. An annual list for a foreign registered limited-liability
38 partnership not in default which is received by the Secretary of State
39 more than 90 days before its due date must be deemed an amended
40 list for the previous year and does not satisfy the requirements of
41 subsection 1 for the year to which the due date is applicable.

42 **Sec. 55.** NRS 88.395 is hereby amended to read as follows:

43 88.395 1. A limited partnership shall, on or before the last
44 day of the first month after the filing of its certificate of limited
45 partnership with the Secretary of State, and annually thereafter on or



1 before the last day of the month in which the anniversary date of the
2 filing of its certificate of limited partnership occurs, file with the
3 Secretary of State, on a form furnished by him, a list that contains:

- 4 (a) The name of the limited partnership;
- 5 (b) The file number of the limited partnership, if known;
- 6 (c) The names of all of its general partners;
- 7 (d) The address, either residence or business, of each general
8 partner;

9 (e) The name and address of the lawfully designated resident
10 agent of the limited partnership; and

11 (f) The signature of a general partner of the limited partnership
12 certifying that the list is true, complete and accurate.

13 ➔ Each list filed pursuant to this subsection must be accompanied
14 by a declaration under penalty of perjury that the limited partnership
15 has complied with the provisions of ~~NRS 360.780~~ *sections 2 to 38,*
16 *inclusive, of this act* and which acknowledges that pursuant to NRS
17 239.330 it is a category C felony to knowingly offer any false or
18 forged instrument for filing in the Office of the Secretary of State.

19 2. Except as otherwise provided in subsection 3, a limited
20 partnership shall, upon filing:

21 (a) The initial list required by subsection 1, pay to the Secretary
22 of State a fee of \$125.

23 (b) Each annual list required by subsection 1, pay to the
24 Secretary of State a fee of \$125.

25 3. A registered limited-liability limited partnership shall, upon
26 filing:

27 (a) The initial list required by subsection 1, pay to the Secretary
28 of State a fee of \$125.

29 (b) Each annual list required by subsection 1, pay to the
30 Secretary of State a fee of \$175.

31 4. If a general partner of a limited partnership resigns and the
32 resignation is not made in conjunction with the filing of an annual or
33 amended list of general partners, the limited partnership shall pay to
34 the Secretary of State a fee of \$75 to file the resignation of the
35 general partner.

36 5. The Secretary of State shall, 60 days before the last day for
37 filing each annual list required by subsection 1, cause to be mailed
38 to each limited partnership which is required to comply with the
39 provisions of this section, and which has not become delinquent, a
40 notice of the fee due pursuant to the provisions of subsection 2 or 3,
41 as appropriate, and a reminder to file the annual list. Failure of any
42 limited partnership to receive a notice or form does not excuse it
43 from the penalty imposed by NRS 88.400.



1 6. If the list to be filed pursuant to the provisions of subsection
2 1 is defective or the fee required by subsection 2 or 3 is not paid, the
3 Secretary of State may return the list for correction or payment.

4 7. An annual list for a limited partnership not in default that is
5 received by the Secretary of State more than 90 days before its due
6 date shall be deemed an amended list for the previous year and does
7 not satisfy the requirements of subsection 1 for the year to which the
8 due date is applicable.

9 8. A filing made pursuant to this section does not satisfy the
10 provisions of NRS 88.355 and may not be substituted for filings
11 submitted pursuant to NRS 88.355.

12 **Sec. 56.** NRS 88.591 is hereby amended to read as follows:

13 88.591 1. Each foreign limited partnership doing business in
14 this State shall, on or before the last day of the first month after the
15 filing of its application for registration as a foreign limited
16 partnership with the Secretary of State, and annually thereafter on or
17 before the last day of the month in which the anniversary date of its
18 qualification to do business in this State occurs in each year, file
19 with the Secretary of State a list, on a form furnished by him, that
20 contains:

21 (a) The name of the foreign limited partnership;

22 (b) The file number of the foreign limited partnership, if known;

23 (c) The names of all its general partners;

24 (d) The address, either residence or business, of each general
25 partner;

26 (e) The name and address of its lawfully designated resident
27 agent in this State; and

28 (f) The signature of a general partner of the foreign limited
29 partnership certifying that the list is true, complete and accurate.

30 2. Each list filed pursuant to this section must be accompanied
31 by a declaration under penalty of perjury that the foreign limited
32 partnership:

33 (a) Has complied with the provisions of ~~NRS 360.780;~~
34 *sections 2 to 38, inclusive, of this act;* and

35 (b) Acknowledges that pursuant to NRS 239.330 it is a category
36 C felony to knowingly offer any false or forged instrument for filing
37 in the Office of the Secretary of State.

38 3. Upon filing:

39 (a) The initial list required by this section, the foreign limited
40 partnership shall pay to the Secretary of State a fee of \$125.

41 (b) Each annual list required by this section, the foreign limited
42 partnership shall pay to the Secretary of State a fee of \$125.

43 4. If a general partner of a foreign limited partnership resigns
44 and the resignation is not made in conjunction with the filing of an
45 annual or amended list of general partners, the foreign limited



1 partnership shall pay to the Secretary of State a fee of \$75 to file the
2 resignation of the general partner.

3 5. The Secretary of State shall, 60 days before the last day for
4 filing each annual list required by subsection 1, cause to be mailed
5 to each foreign limited partnership, which is required to comply
6 with the provisions of NRS 88.591 to 88.5945, inclusive, and which
7 has not become delinquent, the blank forms to be completed and
8 filed with him. Failure of any foreign limited partnership to receive
9 the forms does not excuse it from the penalty imposed by the
10 provisions of NRS 88.591 to 88.5945, inclusive.

11 6. If the list to be filed pursuant to the provisions of subsection
12 1 is defective or the fee required by subsection 3 is not paid, the
13 Secretary of State may return the list for correction or payment.

14 7. An annual list for a foreign limited partnership not in default
15 which is received by the Secretary of State more than 90 days before
16 its due date must be deemed an amended list for the previous year
17 and does not satisfy the requirements of subsection 1 for the year to
18 which the due date is applicable.

19 **Sec. 57.** NRS 88A.600 is hereby amended to read as follows:

20 88A.600 1. A business trust formed pursuant to this chapter
21 shall, on or before the last day of the first month after the filing of
22 its certificate of trust with the Secretary of State, and annually
23 thereafter on or before the last day of the month in which the
24 anniversary date of the filing of its certificate of trust with the
25 Secretary of State occurs, file with the Secretary of State, on a form
26 furnished by him, a list signed by at least one trustee that contains
27 the name and mailing address of its lawfully designated resident
28 agent and at least one trustee. Each list filed pursuant to this
29 subsection must be accompanied by a declaration under penalty of
30 perjury that the business trust:

31 (a) Has complied with the provisions of ~~NRS 360.780;~~
32 *sections 2 to 38, inclusive, of this act;* and

33 (b) Acknowledges that pursuant to NRS 239.330, it is a category
34 C felony to knowingly offer any false or forged instrument for filing
35 in the Office of the Secretary of State.

36 2. Upon filing:

37 (a) The initial list required by subsection 1, the business trust
38 shall pay to the Secretary of State a fee of \$125.

39 (b) Each annual list required by subsection 1, the business trust
40 shall pay to the Secretary of State a fee of \$125.

41 3. If a trustee of a business trust resigns and the resignation is
42 not made in conjunction with the filing of an annual or amended list
43 of trustees, the business trust shall pay to the Secretary of State a fee
44 of \$75 to file the resignation of the trustee.



1 4. The Secretary of State shall, 60 days before the last day for
2 filing each annual list required by subsection 1, cause to be mailed
3 to each business trust which is required to comply with the
4 provisions of NRS 88A.600 to 88A.660, inclusive, and which has
5 not become delinquent, the blank forms to be completed and filed
6 with him. Failure of a business trust to receive the forms does not
7 excuse it from the penalty imposed by law.

8 5. An annual list for a business trust not in default which is
9 received by the Secretary of State more than 90 days before its due
10 date shall be deemed an amended list for the previous year.

11 **Sec. 58.** NRS 88A.732 is hereby amended to read as follows:

12 88A.732 1. Each foreign business trust doing business in this
13 State shall, on or before the last day of the first month after the filing
14 of its application for registration as a foreign business trust with the
15 Secretary of State, and annually thereafter on or before the last day
16 of the month in which the anniversary date of its qualification to do
17 business in this State occurs in each year, file with the Secretary of
18 State a list, on a form furnished by him, that contains:

- 19 (a) The name of the foreign business trust;
20 (b) The file number of the foreign business trust, if known;
21 (c) The name of at least one of its trustees;
22 (d) The address, either residence or business, of the trustee listed
23 pursuant to paragraph (c);
24 (e) The name and address of its lawfully designated resident
25 agent in this State; and
26 (f) The signature of a trustee of the foreign business trust
27 certifying that the list is true, complete and accurate.

28 2. Each list required to be filed pursuant to this section must be
29 accompanied by a declaration under penalty of perjury that the
30 foreign business trust:

31 (a) Has complied with the provisions of ~~NRS 360.780;~~
32 *sections 2 to 38, inclusive, of this act;* and

33 (b) Acknowledges that pursuant to NRS 239.330 it is a category
34 C felony to knowingly offer any false or forged instrument for filing
35 in the Office of the Secretary of State.

36 3. Upon filing:

37 (a) The initial list required by this section, the foreign business
38 trust shall pay to the Secretary of State a fee of \$125.

39 (b) Each annual list required by this section, the foreign business
40 trust shall pay to the Secretary of State a fee of \$125.

41 4. If a trustee of a foreign business trust resigns and the
42 resignation is not made in conjunction with the filing of an annual or
43 amended list of trustees, the foreign business trust shall pay to the
44 Secretary of State a fee of \$75 to file the resignation of the trustee.



1 5. The Secretary of State shall, 60 days before the last day for
2 filing each annual list required by subsection 1, cause to be mailed
3 to each foreign business trust which is required to comply with the
4 provisions of NRS 88A.732 to 88A.738, inclusive, and which has
5 not become delinquent, the blank forms to be completed and filed
6 with him. Failure of any foreign business trust to receive the forms
7 does not excuse it from the penalty imposed by the provisions of
8 NRS 88A.732 to 88A.738, inclusive.

9 6. If the list to be filed pursuant to the provisions of subsection
10 1 is defective or the fee required by subsection 3 is not paid, the
11 Secretary of State may return the list for correction or payment.

12 7. An annual list for a foreign business trust not in default
13 which is received by the Secretary of State more than 90 days before
14 its due date must be deemed an amended list for the previous year
15 and does not satisfy the requirements of subsection 1 for the year to
16 which the due date is applicable.

17 **Sec. 59.** NRS 89.250 is hereby amended to read as follows:

18 89.250 1. Except as otherwise provided in subsection 2, a
19 professional association shall, on or before the last day of the first
20 month after the filing of its articles of association with the Secretary
21 of State, and annually thereafter on or before the last day of the
22 month in which the anniversary date of its organization occurs in
23 each year, furnish a statement to the Secretary of State showing the
24 names and addresses, either residence or business, of all members
25 and employees in the professional association and certifying that all
26 members and employees are licensed to render professional service
27 in this State.

28 2. A professional association organized and practicing pursuant
29 to the provisions of this chapter and NRS 623.349 shall, on or
30 before the last day of the first month after the filing of its articles of
31 association with the Secretary of State, and annually thereafter on or
32 before the last day of the month in which the anniversary date of its
33 organization occurs in each year, furnish a statement to the
34 Secretary of State:

35 (a) Showing the names and addresses, either residence or
36 business, of all members and employees of the professional
37 association who are licensed or otherwise authorized by law to
38 render professional service in this State;

39 (b) Certifying that all members and employees who render
40 professional service are licensed or otherwise authorized by law to
41 render professional service in this State; and

42 (c) Certifying that all members who are not licensed to render
43 professional service in this State do not render professional service
44 on behalf of the professional association except as authorized by
45 law.



1 3. Each statement filed pursuant to this section must be:
2 (a) Made on a form prescribed by the Secretary of State and
3 must not contain any fiscal or other information except that
4 expressly called for by this section.

5 (b) Signed by the chief executive officer of the professional
6 association.

7 (c) Accompanied by a declaration under penalty of perjury that
8 the professional association:

9 (1) Has complied with the provisions of ~~NRS 360.780;~~
10 *sections 2 to 38, inclusive, of this act;* and

11 (2) Acknowledges that pursuant to NRS 239.330, it is a
12 category C felony to knowingly offer any false or forged instrument
13 for filing in the Office of the Secretary of State.

14 4. Upon filing:

15 (a) The initial statement required by this section, the
16 professional association shall pay to the Secretary of State a fee of
17 \$125.

18 (b) Each annual statement required by this section, the
19 professional association shall pay to the Secretary of State a fee of
20 \$125.

21 **Sec. 60.** NRS 244.335 is hereby amended to read as follows:

22 244.335 1. Except as otherwise provided in subsection 2, the
23 board of county commissioners may:

24 (a) Except as otherwise provided in NRS 598D.150, regulate all
25 character of lawful trades, callings, industries, occupations,
26 professions and business conducted in its county outside of the
27 limits of incorporated cities and towns.

28 (b) Except as otherwise provided in NRS 244.3359 and 576.128,
29 fix, impose and collect a license tax for revenue or for regulation, or
30 for both revenue and regulation, on such trades, callings, industries,
31 occupations, professions and business.

32 2. The county license boards have the exclusive power in their
33 respective counties to regulate entertainers employed by an
34 entertainment by referral service and the business of conducting a
35 dancing hall, escort service, entertainment by referral service or
36 gambling game or device permitted by law, outside of an
37 incorporated city. The county license boards may fix, impose and
38 collect license taxes for revenue or for regulation, or for both
39 revenue and regulation, on such employment and businesses.

40 3. No license to engage in any type of business may be granted
41 unless the applicant for the license signs an affidavit affirming that
42 the business has complied with the provisions of ~~NRS 360.780;~~
43 *sections 2 to 38, inclusive, of this act.* The county license board
44 shall provide upon request an application for a business license
45 pursuant to ~~NRS 360.780;~~ *sections 2 to 38, inclusive, of this act.*



1 4. No license to engage in business as a seller of tangible
2 personal property may be granted unless the applicant for the license
3 presents written evidence that:

4 (a) The Department of Taxation has issued or will issue a permit
5 for this activity, and this evidence clearly identifies the business by
6 name; or

7 (b) Another regulatory agency of the State has issued or will
8 issue a license required for this activity.

9 5. Any license tax levied for the purposes of NRS 244.3358 or
10 244A.597 to 244A.655, inclusive, constitutes a lien upon the real
11 and personal property of the business upon which the tax was levied
12 until the tax is paid. The lien has the same priority as a lien for
13 general taxes. The lien must be enforced in the following manner:

14 (a) By recording in the office of the county recorder, within 6
15 months after the date on which the tax became delinquent or was
16 otherwise determined to be due and owing, a notice of the tax lien
17 containing the following:

18 (1) The amount of tax due and the appropriate year;

19 (2) The name of the record owner of the property;

20 (3) A description of the property sufficient for identification;

21 and

22 (4) A verification by the oath of any member of the board of
23 county commissioners or the county fair and recreation board; and

24 (b) By an action for foreclosure against the property in the same
25 manner as an action for foreclosure of any other lien, commenced
26 within 2 years after the date of recording of the notice of the tax
27 lien, and accompanied by appropriate notice to other lienholders.

28 6. The board of county commissioners may delegate the
29 authority to enforce liens from taxes levied for the purposes of NRS
30 244A.597 to 244A.655, inclusive, to the county fair and recreation
31 board. If the authority is so delegated, the board of county
32 commissioners shall revoke or suspend the license of a business
33 upon certification by the county fair and recreation board that the
34 license tax has become delinquent, and shall not reinstate the license
35 until the tax is paid. Except as otherwise provided in NRS 244.3357,
36 all information concerning license taxes levied by an ordinance
37 authorized by this section or other information concerning the
38 business affairs or operation of any licensee obtained as a result of
39 the payment of such license taxes or as the result of any audit or
40 examination of the books by any authorized employee of a county
41 fair and recreation board of the county for any license tax levied for
42 the purpose of NRS 244A.597 to 244A.655, inclusive, is
43 confidential and must not be disclosed by any member, officer or
44 employee of the county fair and recreation board or the county
45 imposing the license tax unless the disclosure is authorized by the



1 affirmative action of a majority of the members of the appropriate
2 county fair and recreation board. Continuing disclosure may be so
3 authorized under an agreement with the Department of Taxation for
4 the exchange of information concerning taxpayers.

5 **Sec. 61.** NRS 268.095 is hereby amended to read as follows:

6 268.095 1. The city council or other governing body of each
7 incorporated city in this State, whether organized under general law
8 or special charter, may:

9 (a) Except as otherwise provided in NRS 268.0968 and 576.128,
10 fix, impose and collect for revenues or for regulation, or both, a
11 license tax on all character of lawful trades, callings, industries,
12 occupations, professions and businesses conducted within its
13 corporate limits.

14 (b) Assign the proceeds of any one or more of such license taxes
15 to the county within which the city is situated for the purpose or
16 purposes of making the proceeds available to the county:

17 (1) As a pledge as additional security for the payment of any
18 general obligation bonds issued pursuant to NRS 244A.597 to
19 244A.655, inclusive;

20 (2) For redeeming any general obligation bonds issued
21 pursuant to NRS 244A.597 to 244A.655, inclusive;

22 (3) For defraying the costs of collecting or otherwise
23 administering any such license tax so assigned, of the county fair
24 and recreation board and of officers, agents and employees hired
25 thereby, and of incidentals incurred thereby;

26 (4) For operating and maintaining recreational facilities
27 under the jurisdiction of the county fair and recreation board;

28 (5) For improving, extending and bettering recreational
29 facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

30 (6) For constructing, purchasing or otherwise acquiring such
31 recreational facilities.

32 (c) Pledge the proceeds of any tax imposed on the revenues from
33 the rental of transient lodging pursuant to this section for the
34 payment of any general or special obligations issued by the city for
35 a purpose authorized by the laws of this State.

36 (d) Use the proceeds of any tax imposed pursuant to this section
37 on the revenues from the rental of transient lodging:

38 (1) To pay the principal, interest or any other indebtedness
39 on any general or special obligations issued by the city pursuant to
40 the laws of this State;

41 (2) For the expense of operating or maintaining, or both, any
42 facilities of the city; and

43 (3) For any other purpose for which other money of the city
44 may be used.



1 2. The proceeds of any tax imposed pursuant to this section
2 that are pledged for the repayment of general obligations may be
3 treated as "pledged revenues" for the purposes of NRS 350.020.

4 3. No license to engage in any type of business may be granted
5 unless the applicant for the license signs an affidavit affirming that
6 the business has complied with the provisions of ~~NRS 360.780.~~
7 *sections 2 to 38, inclusive, of this act.* The city licensing agency
8 shall provide upon request an application for a business license
9 pursuant to ~~NRS 360.780.~~ *sections 2 to 38, inclusive, of this act.*

10 4. No license to engage in business as a seller of tangible
11 personal property may be granted unless the applicant for the license
12 presents written evidence that:

13 (a) The Department of Taxation has issued or will issue a permit
14 for this activity, and this evidence clearly identifies the business by
15 name; or

16 (b) Another regulatory agency of the State has issued or will
17 issue a license required for this activity.

18 5. Any license tax levied under the provisions of this section
19 constitutes a lien upon the real and personal property of the business
20 upon which the tax was levied until the tax is paid. The lien has the
21 same priority as a lien for general taxes. The lien must be enforced
22 in the following manner:

23 (a) By recording in the office of the county recorder, within 6
24 months following the date on which the tax became delinquent or
25 was otherwise determined to be due and owing, a notice of the tax
26 lien containing the following:

- 27 (1) The amount of tax due and the appropriate year;
28 (2) The name of the record owner of the property;
29 (3) A description of the property sufficient for identification;

30 and

31 (4) A verification by the oath of any member of the board of
32 county commissioners or the county fair and recreation board; and

33 (b) By an action for foreclosure against such property in the
34 same manner as an action for foreclosure of any other lien,
35 commenced within 2 years after the date of recording of the notice
36 of the tax lien, and accompanied by appropriate notice to other
37 lienholders.

38 6. The city council or other governing body of each
39 incorporated city may delegate the power and authority to enforce
40 such liens to the county fair and recreation board. If the authority is
41 so delegated, the governing body shall revoke or suspend the license
42 of a business upon certification by the board that the license tax has
43 become delinquent, and shall not reinstate the license until the tax is
44 paid. Except as otherwise provided in NRS 268.0966, all
45 information concerning license taxes levied by an ordinance



1 authorized by this section or other information concerning the
2 business affairs or operation of any licensee obtained as a result of
3 the payment of those license taxes or as the result of any audit or
4 examination of the books of the city by any authorized employee of
5 a county fair and recreation board for any license tax levied for the
6 purpose of NRS 244A.597 to 244A.655, inclusive, is confidential
7 and must not be disclosed by any member, official or employee of
8 the county fair and recreation board or the city imposing the license
9 tax unless the disclosure is authorized by the affirmative action of a
10 majority of the members of the appropriate county fair and
11 recreation board. Continuing disclosure may be so authorized under
12 an agreement with the Department of Taxation for the exchange of
13 information concerning taxpayers.

14 7. The powers conferred by this section are in addition and
15 supplemental to, and not in substitution for, and the limitations
16 imposed by this section do not affect the powers conferred by, any
17 other law. No part of this section repeals or affects any other law or
18 any part thereof, it being intended that this section provide a
19 separate method of accomplishing its objectives, and not an
20 exclusive one.

21 **Sec. 62.** NRS 459.3824 is hereby amended to read as follows:

22 459.3824 1. The owner or operator of a facility shall pay to
23 the Division an annual fee based on the fiscal year. The annual fee
24 for each facility is the sum of a base fee set by the State
25 Environmental Commission and any additional fee imposed by the
26 Commission pursuant to subsection 2. The annual fee must be
27 prorated and may not be refunded.

28 2. The State Environmental Commission may impose an
29 additional fee upon the owner or operator of a facility in an amount
30 determined by the Commission to be necessary to enable the
31 Division to carry out its duties pursuant to NRS 459.380 to
32 459.3874, inclusive, and any regulations adopted pursuant thereto.
33 The additional fee must be based on a graduated schedule adopted
34 by the Commission which takes into consideration the quantity of
35 hazardous substances located at each facility.

36 3. After the payment of the initial annual fee, the Division shall
37 send the owner or operator of a facility a bill in July for the annual
38 fee for the fiscal year then beginning which is based on the
39 applicable reports for the preceding year.

40 4. The State Environmental Commission may modify the
41 amount of the annual fee required pursuant to this section and the
42 timing for payment of the annual fee:

43 (a) To include consideration of any fee paid to the Division for a
44 permit to construct a new process or commence operation of a new
45 process pursuant to NRS 459.3829; and



1 (b) If any regulations adopted pursuant to NRS 459.380 to
2 459.3874, inclusive, require such a modification.

3 5. The owner or operator of a facility shall submit, with any
4 payment required by this section, the business license number
5 assigned by the Department of Taxation upon compliance by the
6 owner with ~~NRS 360.780~~ *sections 2 to 38, inclusive, of this act.*

7 6. All fees fines, penalties and other money collected pursuant
8 to NRS 459.380 to 459.3874, inclusive, and any regulations adopted
9 pursuant thereto, other than a fine collected pursuant to subsection 3
10 of NRS 459.3834, must be deposited with the State Treasurer for
11 credit to the Fund for Precaution Against Chemical Accidents,
12 which is hereby created as a special revenue fund. All interest
13 earned on the money in the Fund must be credited to the Fund.

14 **Sec. 63.** NRS 495.300 is hereby amended to read as follows:

15 495.300 As used in this section and NRS 495.310 and 495.320,
16 unless the context otherwise requires, "commercial helicopter"
17 means a rotary-wing aircraft that is operated by a person in the
18 course of conducting a business for which a business license is
19 required pursuant to ~~NRS 360.780~~ *sections 2 to 38, inclusive, of*
20 *this act.* The term does not include a rotary-wing aircraft that is
21 operated:

22 1. As an air ambulance, as that term is defined in
23 NRS 450B.030;

24 2. By or in cooperation with a law enforcement agency, fire-
25 fighting agency or other governmental agency for purposes related
26 to the protection of public health and safety;

27 3. By a radio station or television station; or

28 4. By or in cooperation with the military or naval forces of this
29 State or of the United States.

30 **Sec. 64.** NRS 616B.679 is hereby amended to read as follows:

31 616B.679 1. Each application must include:

32 (a) The applicant's name and title of his position with the
33 employee leasing company.

34 (b) The applicant's age, place of birth and social security
35 number.

36 (c) The applicant's address.

37 (d) The business address of the employee leasing company.

38 (e) The business address of the resident agent of the employee
39 leasing company, if the applicant is not the resident agent.

40 (f) If the applicant is a:

41 (1) Partnership, the name of the partnership and the name,
42 address, age, social security number and title of each partner.

43 (2) Corporation, the name of the corporation and the name,
44 address, age, social security number and title of each officer of the
45 corporation.



1 (g) Proof of:

2 (1) Compliance with the provisions of ~~NRS 360.780~~
3 *sections 2 to 38, inclusive, of this act.*

4 (2) The payment of any premiums for industrial insurance
5 required by chapters 616A to 617, inclusive, of NRS.

6 (3) The payment of contributions or payments in lieu of
7 contributions required by chapter 612 of NRS.

8 (4) Insurance coverage for any benefit plan from an insurer
9 authorized pursuant to title 57 of NRS that is offered by the
10 employee leasing company to its employees.

11 (h) Any other information the Administrator requires.

12 2. Each application must be notarized and signed under penalty
13 of perjury:

14 (a) If the applicant is a sole proprietorship, by the sole
15 proprietor.

16 (b) If the applicant is a partnership, by each partner.

17 (c) If the applicant is a corporation, by each officer of the
18 corporation.

19 3. An applicant shall submit to the Administrator any change in
20 the information required by this section within 30 days after the
21 change occurs. The Administrator may revoke the certificate of
22 registration of an employee leasing company which fails to comply
23 with the provisions of NRS 616B.670 to 616B.697, inclusive.

24 4. If an insurer cancels an employee leasing company's policy,
25 the insurer shall immediately notify the Administrator in writing.
26 The notice must comply with the provisions of NRS 687B.310 to
27 687B.355, inclusive, and must be served personally on or sent by
28 first-class mail or electronic transmission to the Administrator.

29 **Sec. 65.** NRS 360.760, 360.765, 360.770, 360.775, 360.780,
30 360.785, 360.790, 360.795, 363A.010, 363A.020, 363A.030,
31 363A.040, 363A.050, 363A.060, 363A.070, 363A.080, 363A.090,
32 363A.100, 363A.110, 363A.120, 363A.130, 363A.140, 363A.150,
33 363A.160, 363A.170, 363A.180, 363A.190, 363A.200, 363A.210,
34 363A.220, 363A.230, 363A.240, 363A.250, 363A.260, 363B.010,
35 363B.020, 363B.030, 363B.040, 363B.050, 363B.060, 363B.070,
36 363B.080, 363B.090, 363B.100, 363B.110, 363B.120, 363B.130,
37 363B.140, 363B.150, 363B.160, 363B.170, 363B.180, 363B.190,
38 363B.200, 363B.210, 363B.220, 363B.230, 363B.240 and 363B.250
39 are hereby repealed.

40 **Sec. 66.** The provisions of section 65 of this act do not:

41 1. Affect any rights, duties or liability of any person relating to
42 any taxes imposed pursuant to chapter 363A or 363B of NRS or any
43 fee imposed pursuant to NRS 360.760 to 360.795, inclusive, before
44 July 1, 2005.



- 1 2. Apply to the administration, collection and enforcement of
2 any taxes imposed pursuant to chapter 363A or 363B of NRS or any
3 fee imposed pursuant to NRS 360.760 to 360.795, inclusive, before
4 July 1, 2005.
- 5 **Sec. 67.** 1. This section and sections 1 to 40, inclusive, 42,
6 43, 44 and 46 to 66, inclusive, of this act become effective:
- 7 (a) Upon passage and approval for the purpose of adopting
8 regulations and performing any other preparatory administrative
9 tasks that are necessary to carry out the provisions of this act; and
10 (b) On July 1, 2005, for all other purposes.
- 11 2. Sections 40 and 44 of this act expire by limitation on
12 December 31, 2005.
- 13 3. Sections 41 and 45 of this act become effective on
14 January 1, 2006.

LEADLINES OF REPEALED SECTIONS

- 360.760** Definitions.
- 360.765** "Business" defined.
- 360.770** "Employee" defined.
- 360.775** "Wages" defined.
- 360.780** Business license required; application and annual fee for license; penalty for late payment of fee; activities constituting conduct of business.
- 360.785** Activities of natural person constituting business.
- 360.790** Deposit of proceeds in State General Fund.
- 360.795** Confidentiality of records and files of Department.
- 363A.010** Definitions.
- 363A.020** "Commission" defined.
- 363A.030** "Employer" defined.
- 363A.040** "Employment" defined.
- 363A.050** "Financial institution" defined.
- 363A.060** "Taxpayer" defined.
- 363A.070** Duties of Department.
- 363A.080** Maintenance and availability of records of taxpayer; penalty.
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363B.160 Interest on overpayments; disallowance of interest.

363B.170 Injunction or other process to prevent collection of tax prohibited; filing of claim is condition precedent to maintaining action for refund.

363B.180 Action for refund: Period for commencement; venue; waiver.

363B.190 Rights of claimant upon failure of Department to mail notice of action on claim; allocation of judgment for claimant.

363B.200 Allowance of interest in judgment for amount illegally collected.

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