

**Section 2 – Regulation for Removal**  
**Proposed Repeal (“R”)**

**List of Regulations and Corresponding Exhibits**

**In Descending Order**

**Nevada Department of Taxation**

**1. Exhibit 680B.1-R**

NAC 680B.150 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**2. Exhibit 680B.2-R**

NAC 680B.160 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**3. Exhibit 680B.3-R**

NAC 680B.170 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**4. Exhibit 680B.4-R**

NAC 680B.180 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**5. Exhibit 680B.5-R**

NAC 680B.190 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**6. Exhibit 680B.6-R**

NAC 680B.200 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**7. Exhibit 680B.7-R**

NAC 680B.210 - Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**8. Exhibit 680B.8-R**

NAC 680B.220 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**9. Exhibit 680B.9-R**

NAC 680B.230 - Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**10. Exhibit 680B.10-R**

NAC 680B.240 – Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**11. Exhibit 680B.11-R**

NAC 680B.250 - Repeal - Home office credit sunset in 12/31/2020 (NRS 680B.050-.055 reflect Repealed. See chapter 1, Statutes of Nevada 2014, 28th Special Session, at page 3.)

**12. Exhibit 375A.1-R**

NAC 375A.010 – Repeal - The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. Related provisions of Chapter 375A of NAC will be repealed and these definitions will no longer be necessary.

**13. Exhibit 375A.2-R**

NAC 375A.020 – Repeal - The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted or documents for extensions should have already been filed.

**14. Exhibit 375A.3-R**

NAC 375A.030 – Repeal – The credit against the federal estate tax for the payment of State death taxes was phased out by IRS and no longer applies to deaths occurring after December 31, 2004. No new claims can be filed and any previous tax due should have already been remitted or documents for extensions should have already been filed.

**15. Exhibit 362.1-R**

NAC 362.035 – Repeal – Section was only in effect through December 31, 2015.

**16. Exhibit 362.2-R**

NAC 362.050 – Repeal – Section was only in effect through December 31, 2015.

**17. Exhibit 362.3-R**

NAC 362.310 – Repeal – Section was only in effect through December 31, 2015.

**18. Exhibit 360.5-R**

NAC 360.477 – Repeal – This section is applicable to the old abatement statutes and no longer applies.

**19. Exhibit 360.6-R**

NAC 360.478 – Repeal – These abatements are no longer available.

**20. Exhibit 360.7-R**

NAC 360.4785 – Repeal – These abatements are no longer available.

**21. Exhibit 360.8-R**

NAC 360.479 - Repeal – These abatements are no longer available.

**22. Exhibit 363C.1-R**

363C.220 - Repeal – Explanation no longer valid.

**23. Exhibit 361.2-R**

NAC 361.052 – Repeal - NRS 361.079 has been repealed and therefore any references to or interpretations of it must also be repealed.

**24. Exhibit 361.3-R**

NAC 361.054 – Repeal - NRS 361.079 has been repealed and therefore any references to or interpretations of it must also be repealed.

**25. Exhibit 361.4-R**

NAC 361.056 – Repeal - NRS 361.079 has been repealed and therefore any references to or interpretations of it must also be repealed.

**26. Exhibit 361.5-R**

NAC 361.058 - Repeal - NRS 361.079 has been repealed and therefore any references to or interpretations of it must also be repealed.

**27. Exhibit 372.6-R**

NAC 372.715 - Repeal - In 1997, NRS 372.317 was found to be unconstitutional. The only reason it hasn't been repealed is because it requires a vote of the people to do so. This section of NAC should be repealed because the statute is not being enforced.

**28. Exhibit 370.1-R**

NAC 370.020 - Repeal - In 2019, NRS 370.585 was enacted to impose certain license requirements for cigarette wholesale warehouses. This section of NAC no longer complies with statute.

**29. Exhibit 370.2-R**

NAC 370.140 - Repeal - NRS 370.567, enacted in 2019, requires licensing by the Department and includes Other Tobacco Product (“OTP”) wholesale and retail. This section of NAC is outdated.

**30. Exhibit 370.4-R**

NAC 370.250 - Repeal - NRS 370.571 addresses the requirement for the Department to maintain a list of all licensed Tobacco Wholesalers. Since the tribes are not licensed by the Department, we only have ordinances on file and provide that list on our website. The section of NAC is obsolete because the Department does not license tribes.

**31. Exhibit 361.8-R**

NAC 361.427 – Repeal – The stock and debt approach to valuation is no longer used as a valuation technique.

**32. Exhibit 361.7-R**

NAC 361.151 – Repeal – Sales are fully reviewed during the ratio study process and this statement is not necessary every year.

**33. Exhibit 361.9-R**

NAC 361.1315 – Repeal – The report is no longer needed since the enactment of the new “Pupil Centered Funding Plan.”

**34. Exhibit 361.6-R**

NAC 361.150 – Repeal – This functionality can be accomplished with the Ratio Study review every 3 years to ensure re-appraisal is being done correctly.

**35. Exhibit 361.10-R**

361.61062 – Repeal – Term only used in NAC 361.6107 and can be defined in that section. See proposed amendment for NAC 361.6107.

**36. Exhibit 360.4-R**

NAC 360.476 – Repeal – Effective date of the abatement is determined pursuant to NRS 360.750(2)(b)(2) and this section of NAC is unnecessary.

**37. Exhibit 370.5-R**

NAC 370.510 – Repeal – This section of NAC is duplicative of the NRS.

**38. Exhibit 370.6-R**

NAC 370.520 – Repeal – This section of NAC is duplicative of the NRS.

**39. Exhibit 363A.1-R**

NAC 363A.350 - Repeal – This definition is unnecessary as this term is defined in NRS 363A.050 subsection (2)(b).

#### **40. Exhibit 360.1-R**

Exemption requested pursuant to Section 5(d) of the Executive Order:

State law requires the State Demographer to determine population totals for the Governor's certification each year. The Department of Taxation must use the certified population totals for various taxes that are collected for apportionment in political subdivisions. The Department believes that R098-22 is necessary to ensure consistency and compliance with the statutory requirements for certified populations of the Governor and to eliminate obsolete provisions.

NAC 360.373 – Repeal pursuant to R098-22 - This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.

[R098-22P.pdf \(state.nv.us\)](#)

#### **41. Exhibit 360.2-R**

Exemption requested pursuant to Section 5(d) of the Executive Order:

State law requires the State Demographer to determine population totals for the Governor's certification each year. The Department of Taxation must use the certified population totals for various taxes that are collected for apportionment in political subdivisions. The Department believes that R098-22 is necessary to ensure consistency and compliance with the statutory requirements for certified populations of the Governor and to eliminate obsolete provisions

NAC 360.377 – Repeal pursuant to R098-22 – This regulation repeals obsolete provisions that allow, under certain circumstances, the population count from a decennial census or special census conducted by the Bureau of the Census of the United States Department of Commerce to replace the estimates of populations calculated by the Department of Taxation.

[R098-22P.pdf \(state.nv.us\)](#)

#### **42. Exhibit 370.3-R**

Exemption requested pursuant to Section 5(d) of the Executive Order:

The Nevada Legislature enacted SB 81 during the 2020 Special Session and amended various statutes related to taxation of other tobacco products, including the manner and timing in which the wholesale dealer pays the tax. Prior to this new law, the tax was required to be paid not later than 20 days after the end of the month in which the wholesale dealer sold or distributed the other tobacco products. SB 81 revised these requirements. To ensure compliance with this law, the Department believes R100-22 is necessary to carry out its statutory duties.

NAC 370.150 - Repeal pursuant to (R100-22) - Eliminates the requirement of existing regulations that a wholesale dealer of other tobacco products include in such invoices as part of the total price of such products the amount of the tax required to be paid by the wholesale dealer.

[R100-22I.pdf \(state.nv.us\)](#)

**43. Exhibit 372.2-R**

NAC 372.240 – Repeal – NAC 372.390 was amended by R174-22 to cover all tangible personal property. It is no longer necessary to break out different types of tangible personal property.

**44. Exhibit 372.5-R**

NAC 372.400 - Repeal – NAC 372.390 was amended by R174-22 to cover all tangible personal property. It is no longer necessary to break out different types of tangible personal property.

**45. Exhibit 360.3-R**

NAC 360.432 - Repeal – Pursuant to NRS 353C.200, if an agency assigns a debt to the State Controller for collection, the State Controller may enter into a contract with a private debt collector. The State Controller would be responsible for the contract with the private party; thus, this section of NAC is not needed.

**46. Exhibit 361.1-R**

NAC 361.044 – Repeal – Posters are not requested in this manner.

**47. Exhibit 372.1-R**

NAC 372.110 - Repeal - If someone bids on their own property at auction, they are more than likely attempting to surreptitiously drive the price of the item up and in doing so are risking buying back their own property. This section of NAC should be removed because if the owner wins the bid, they should be subject to sales tax like any other bidder.

**48. Exhibit 372.3-R**

NAC 372.290 - Repeal – Proposed to repeal and replace within NAC 372.280 “Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States,” so that all provisions related to morticians are in a single section of NAC.

**49. Exhibit 372.4-R**

NAC 372.300 - Repeal – Proposed to repeal and replace within NAC 372.280 “Morticians: General provisions, Transactions with other states and Funeral expenses paid by United States,” so that all provisions related to morticians are in a single section of NAC.