



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Nevada Tax Commission

****Supplemental****

Notice of Workshop and Public Hearing

Governor's Executive Order 2023-003

<u>Notice of Workshop</u>	<u>Notice of Public Hearing</u>
<p><u>Date and Time of Meeting:</u> April 7, 2023, at 9:00am</p>	<p><u>Date and Time of Meeting:</u> April 21, 2023, at 10:00am</p>
<p><u>Place of Meeting:</u> Nevada Department of Taxation Large Conference Room 1550 College Parkway, Suite 115 Carson City, NV 89706</p>	<p><u>Place of Meeting:</u> Nevada Department of Taxation Large Conference Room 1550 College Parkway, Suite 115 Carson City, NV 89703</p>
<p><u>Zoom Information:</u> Please click this URL to join from a PC, Mac, iPad, iPhone or Android device: https://us02web.zoom.us/j/81653501047 Or One tap mobile: +17193594580, 81653501047# US +12532050468, 81653501047# US Or join by phone: Dial (for higher quality, dial a number based on your current location): US: +1 719 359 4580 or 1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 669 444 9171 or +1 669 900 9128 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 Webinar ID: 816 5350 1047 International numbers available: https://us02web.zoom.us/j/kcYrJbFqeZ</p>	<p><u>Zoom Information:</u> Please click this URL to join from a PC, Mac, iPad, iPhone or Android device: https://us02web.zoom.us/j/83507080693 Or One tap mobile: +17193594580, 83507080693# US +12532050468, 83507080693# US Or join by phone: Dial (for higher quality, dial a number based on your current location): US: +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 669 444 9171 or +1 669 900 9128 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 Webinar ID: 835 0708 0693 International numbers available: https://us02web.zoom.us/j/kbXP0eEuxC</p>

This Notice provides supplemental information to the Workshop and Hearing that will be held on April 7, 2023, and April 21, 2023, respectively. The supplemental information includes NAC Chapter 701A and any other provision under the jurisdiction of the NTC

Regulations for ~~repeal~~/amendment: (See Attachment)

A copy of this Notice can be found on the Department's website at https://tax.nv.gov/Boards/Public_Meetings/ and at the Nevada Legislature's website at <https://www.leg.state.nv.us/App/Notice/A/>.

All interested parties will have the opportunity to present their ideas. Please submit all suggestions in writing at least one (1) week prior to the Workshop and two (2) weeks prior to the Hearing so the suggestions can be disseminated at the meeting. Written comments may be accepted at any time. Please email any comments to Sarah Glazner at sglazner@tax.state.nv.us so they may be posted to the Departments website.

Members of the public who are disabled and require accommodations or assistance at the Workshop or Hearing are requested to notify the Department of Taxation in writing or by calling 775-684-2096 no later than five working days prior to the Workshop.

Notice has been posted at the following location: The Department of Taxation - 1550 College Parkway, STE 115, Carson City.

Notice has been EMAILED/MAILED for posting at the following locations: Department of Taxation - 4600 Kietzke Lane, Building L, Ste 235, Reno; Department of Taxation - 700 E. Warm Springs Rd, Ste 200, Las Vegas; The Legislative Building - Capitol Complex, Carson City; The Nevada State Library -100 Stewart Street, Carson City; The County Public Library's, Interested Parties Group, and the Mailing List maintained by the Department. Notice of this meeting was posted on the Department of Taxation website at <https://tax.nv.gov/>, on the Legislative website at <https://www.leg.state.nv.us/>, and the Nevada Public Notice Website at <https://notice.nv.gov/>.

If you have any questions, please feel free to call Sarah Glazner at 775-684-2059.

No.	NAC Citation	Description of NAC	Language	Analysis/Recommendation ("Recap" with explanation; "Amend" with explanation, or "Maintain" as written)
1		GREEN BUILDINGS: ELIGIBILITY FOR PARTIAL ABATEMENT OF PROPERTY TAXES	NAC 701A.010 - 701A.290 are Adopted by the Office of Energy (not responsibility of Taxation)	
2	701A.010	Definitions.	As used in NAC 701A.010 to 701A.290, inclusive, unless the context otherwise requires, the words and terms defined in NAC 701A.020 to 701A.190, inclusive, have the meanings ascribed to them in those sections.	
3	701A.020	Applicable LEED standard	"Applicable LEED standard" means the version of the LEED standard in effect at the time an applicant registers a project with the U.S. Green Building Council.	
4	701A.030	Building or other structure	"Building or other structure" means an improvement on real property that is being considered for or has been granted certification by the U.S. Green Building Council or the Green Building Initiative.	
5	701A.040	Construction contract	"Construction contract" means a contract between an owner of real property or an affiliate or subsidiary of the owner, and a contractor or construction manager which: <ul style="list-style-type: none"> 1. Defines their respective roles and responsibilities for the construction of a project on the property; 2. Establishes the scope of work, the amount of money to be paid to the contractor or construction manager and the allowable time for the duration of the contract; and 3. Describes the terms and conditions of construction projects. 	
6	701A.050	Director	"Director" means the Director of the Office of Energy within the Office of the Governor.	
7	701A.060	Funding	"Funding" includes, without limitation, equity, any form of indebtedness, any grant, any gift or anything else of value.	
8	701A.065	GG-CRIP	"GG-CRIP" means the Green Globes standard for Continued Improvement of Existing Buildings.	
9	701A.065	GG-NC	"GG-NC" means the Green Globes standard for New Construction.	
10	701A.067	Green Globes standard	"Green Globes standard" means a standard for energy efficiency developed by the Green Building Initiative and adopted for use in this State by the Director pursuant to NAC 701A.213.	
11	701A.070	LEED	"LEED" means Leadership in Energy and Environmental Design.	
12	701A.080	LEED Accredited Professional	"LEED Accredited Professional" means a person who holds a LEED Accredited Professional Certificate issued by the U.S. Green Building Council.	
13	701A.090	LEED-CS	"LEED-CS" means the LEED Green Building Rating System for Core and Shell Developments.	
14	701A.100	LEED-EB	"LEED-EB" means the LEED Green Building Rating System for Existing Buildings, Operations and Maintenance.	
15	701A.110	LEED Green Building Rating System	"LEED Green Building Rating System" means those portions of the Leadership in Energy and Environmental Design Green Building Rating System developed by the U.S. Green Building Council that are adopted by the Director pursuant to NAC 701A.200.	
16	701A.120	LEED-NC	"LEED-NC" means the LEED Green Building Rating System for New Construction A Major Renovation.	
17	701A.130	LEED standard	"LEED standard" means all versions of a specific rating system within the LEED Green Building Rating System, including, without limitation, LEED-NC, LEED-EB and LEED-CS.	
18	701A.140	Local government approval	"Local government approval" means any document which, in the judgment of the Director, demonstrates that the local government in which a construction project is located has granted approval to begin construction of the building or other structure that is the subject of an application for a partial tax abatement.	
19	701A.150	Partial tax abatement	"Partial tax abatement" means a partial abatement from the taxes imposed on real property by chapter 361 of NRS.	
20	701A.160	Pre-2007 applicant	"Pre-2007 applicant" means an applicant for a partial tax abatement for a construction project that includes a building or other structure: <ul style="list-style-type: none"> 1. Which is constructed pursuant to a pre-construction or construction contract executed on or before December 31, 2005; 2. Which is a construction project for which the Office of Energy Project Registration Form was filed and received by the Office of Energy pursuant to the provisions of former NAC 701.405; and 3. For which an opinion letter was issued by the Department of Taxation before February 1, 2007, stating that the project will qualify for a partial sales and use tax exemption under Assembly Bill No. 1 (Special Session 2005) if certain conditions are met. 	
21	701A.170	Pre-2007 Green Building Rating System	"Pre-2007 Green Building Rating System" means the LEED Green Building Rating System adopted by the Director pursuant to the provisions of former NRS 701.217, on that rating system existed before June 15, 2007, including the provisions of the regulation that are repealed by section 11 of this regulation.	
22	701A.180	Preconstruction contract	"Preconstruction contract" means a written and executed agreement that: <ul style="list-style-type: none"> 1. Precedes the construction of or the execution of a construction contract for a project for which a partial tax abatement is sought; 2. Clearly indicates a commitment to construct the project; and 3. Is entered into to provide at least one of the following services relating to the construction project: <ul style="list-style-type: none"> (a) Project financing; (b) Engineering; (c) Design; (d) Architecture; (e) Labor; or (f) Subcontracting. 	
23	701A.190	Significant change in the scope of the project	"Significant change in the scope of the project" means: <ul style="list-style-type: none"> 1. A change by more than 10 percent in the gross square footage of any building or other structure for which a partial tax abatement is sought; 2. A change in the level of certification under an applicable LEED standard or Green Globes standard being sought if the change will affect the amount of the partial tax abatement being sought; or 3. Any other change, including, without limitation, any change in the square footage or contained count of any building or other structure for which a partial tax abatement is sought, which will change the amount of the partial tax abatement being sought by more than 10 percent, except that changes resulting from construction in equal footage, such as any other change in the square footage of a building or other structure, or a change in the partial tax abatement resulting from the project or represented in the application file, including any amendments or supplemental sheets to those items, will not be considered a significant change in the scope of the project and they are automatically filed and become in the record. 	
24	701A.200	LEED Green Building Rating System Adoption of certain Green Globes standards, review and effect of new or updated standards	1. The LEED Green Building Rating System is adopted for use in this State with regard to certain buildings or other structures for the purposes of determining eligibility for partial tax abatements. <ul style="list-style-type: none"> (1) Except as otherwise provided in this subsection NAC 701A.210. (2) The Director hereby adopts by reference all versions of the following LEED standard: <ul style="list-style-type: none"> (i) LEED-NC; (ii) LEED-EB; and (iii) LEED-CS. (3) The U.S. Green Building Council adopts a new or updated version of a LEED standard after December 4, 2007, the Director will determine whether the new or updated version is appropriate for use in this State and, if the Director determines that the new or updated version: <ul style="list-style-type: none"> (i) Is appropriate for use in this State; (ii) The new or updated version becomes effective on such a date as may be determined by the Director; and (iii) The Director will post a notice of approval, a copy of the new or updated version of the standard as then adopted by the U.S. Green Building Council and the Office of Energy, and on the Internet website of the Office of Energy; or (iv) It is not appropriate in this State, the Green Globes standard that was most recently adopted by the Director or determined to be appropriate for use in this State pursuant to this subsection continues to be effective. (4) The Director will review, evaluate and consider new and updated versions of LEED standards at least once each year. (5) A copy of the LEED Green Building Rating System is available for change on the Internet website of the U.S. Green Building Council. 	
25	701A.210	LEED Green Building Rating System Inclusion and modification of a third party assessment for independent third-party commissioning firms	1. In accordance with the provisions of NRS 701A.100, the LEED Green Building Rating System adopted by the Director pursuant to NAC 701A.200: <ul style="list-style-type: none"> (1) Does not include any Green Globes standard. (2) That has not been included in the LEED Green Building Rating System for at least 2 years at the time the applicant provides proof to the Director pursuant to NAC 701A.240 and 701A.250 that the building or other structure meets the equivalent of the silver level or higher of the LEED Green Building Rating System as adopted by the Director or: <ul style="list-style-type: none"> (A) For houses; (B) Shall be deemed to require a building or other structure to obtain: <ul style="list-style-type: none"> (i) At least 7 points in the Optimize Energy Performance credits to meet the equivalent of the silver level; (ii) At least 7 points in the Optimize Energy Performance credits to meet the equivalent of the gold level; and (iii) At least 11 points in the Optimize Energy Performance credits to meet the equivalent of the platinum level. (3) An applicant for a partial tax abatement must utilize an independent third-party commissioning firm to facilitate the fundamental building system commissioning or existing building commissioning, as applicable, required by the LEED Green Building Rating System Energy and Atmosphere Prerequisite 1. (4) As used in this section, "house" has the meaning ascribed to it in NRS 701A.100. 	
26	701A.213	Green Globes standard: Adoption by reference review and effect of new or updated standards	1. Except as otherwise provided in this subsection NAC 701A.210: <ul style="list-style-type: none"> (1) The Director hereby adopts for use in this State the following Green Globes standard which are in effect on June 23, 2014: <ul style="list-style-type: none"> (i) GG-NC; and (ii) GG-CRIP. (2) If the Green Building Initiative adopts a new or updated Green Globes standard after June 23, 2014, the Director will determine whether the new or updated standard is appropriate for use in this State and, if the Director determines that the new or updated standard: <ul style="list-style-type: none"> (i) Is appropriate for use in this State; (ii) The new or updated standard becomes effective on such a date as may be determined by the Director; and (iii) The Director will post a notice of approval and the effective date thereof at the State Library, Archives and Public Records and the Office of Energy, and on the Internet website of the Office of Energy; or (iv) It is not appropriate in this State, the Green Globes standard that was most recently adopted by the Director or determined to be appropriate for use in this State pursuant to this subsection continues to be effective. (3) The Director will review, evaluate and consider any new and updated Green Globes standard at least once each year. 	
27	701A.215	Green Globes standard: Exclusion and modification of a third party assessment for independent third-party commissioning firms	1. In accordance with the provisions of NRS 701A.100, the Green Globes standard adopted pursuant to NAC 701A.213: <ul style="list-style-type: none"> (1) Does not include any Green Globes standard. (2) That has not been a Green Globes standard for at least 2 years at the time the applicant provides proof to the Director pursuant to NAC 701A.240 and 701A.250 that the building or other structure meets the equivalent of a rating of two globes or higher under the Green Globes standard; or (3) For houses. (4) Shall be deemed to require a building or other structure to obtain: <ul style="list-style-type: none"> (i) At least 32 points for energy conservation under the Energy Performance standard of a Green Globes standard, to meet the equivalent of a rating of two globes; (ii) At least 40 points for energy conservation under the Energy Performance standard of a Green Globes standard, to meet the equivalent of a rating of three globes; and (iii) At least 56 points for energy conservation under the Energy Performance standard of a Green Globes standard, to meet the equivalent of a rating of four globes. (5) An applicant for a partial tax abatement: <ul style="list-style-type: none"> (a) Must use a third-party assessor, assigned by the Green Building Initiative, to review and verify the information submitted by the applicant and prepare the project for the purpose of obtaining certification by the Green Building Initiative; (b) Shall submit to the Director within 60 days of application a copy of the report and findings of the assessor to the credit of the assessment (attached pursuant to paragraph 1). (c) As used in this section, "house" has the meaning ascribed to it in NRS 701A.100. 	
28	701A.217	Supersedence between LEED Green Building Rating System and Green Globes standards.	For the purposes of determining whether a building or other structure is eligible for a tax abatement pursuant to NRS 701A.110 and NAC 701A.010 to 701A.290, inclusive: <ul style="list-style-type: none"> (1) A rating of two globes under a Green Globes standard shall be deemed to be equivalent to the silver level of the LEED Green Building Rating System. (2) A rating of three globes under a Green Globes standard shall be deemed to be equivalent to the gold level of the LEED Green Building Rating System. (3) A rating of four globes under a Green Globes standard shall be deemed to be equivalent to the platinum level of the LEED Green Building Rating System. 	
29	701A.220	Application for partial tax abatement modification by Director	1. A person who, with respect to a construction project involving a building or other structure, wishes to apply to the Director pursuant to this chapter and NRS 701A.110 for a partial tax abatement, must, if the certification of the building or other structure: <ul style="list-style-type: none"> (1) Is based on a LEED standard or GG-NC, submit an application to the Office of Energy, no later than 120 days after receiving local government approval of the construction project; or (2) Will be based on a LEED standard other than LEED-NC or LEED-CS or based on GG-CRIP, submit an application to the Office of Energy no later than 120 days after receiving the project with the U.S. Green Building Council or the Green Building Initiative, as applicable. <p>2. The application must include:</p> <ul style="list-style-type: none"> (1) The name, address and telephone number of the applicant; (2) The name and address of the owner of the affected real property, if the applicant is not the owner; (3) The address of the real property; (4) The address of the local or county commission of the county in which the real property is located; (5) If the real property is located in a city, the name and address of the city manager and the address of the city council, if any; that city; (6) Any present use associated with the development or modification of the real property; (7) For each building or other structure included in the construction project: <ul style="list-style-type: none"> (i) The estimated gross square footage and number of floors of the building or other structure; (ii) The proposed use of the building or other structure; (iii) The estimated cost of the design and construction or retrofit, and maintenance and operation, of the building or other structure; (iv) The actual or estimated date of the start of the construction or retrofit; (v) The expected date of occupancy of the building or other structure; (vi) If applicable, a copy of each executed preconstruction or construction contract the applicant is relying upon to qualify as a pre-2007 applicant; (vii) Proof that the building or other structure has been registered with the U.S. Green Building Council or the Green Building Initiative, as applicable; (viii) The applicable LEED standard or Green Globes standard on which the certification of the building or other structure will be based; (ix) A statement containing the level or rating number of points of the applicable LEED standard or Green Globes standard to which the applicant expects the building or other structure to be certified, in the form of a checklist identifying the specific credits or points that the project team intends to achieve under the applicable LEED standard or Green Globes standard; (x) A statement whether the building or other structure is being constructed by a governmental entity in this State; (xi) A list of all sources of funding for the acquisition, design, construction or renovation of the building or other structure, and associated land, provided by a governmental entity in this State; and (xii) A statement whether the building or other structure is occupying or is expected to occupy any other abatement or exemption pursuant to NRS 361.045 to 361.119, inclusive, or chapter 701A of NRS from the taxes imposed on real property by chapter 361 of NRS. <p>3. The name and contact information of the professional accredited by the U.S. Green Building Council or the Green Building Initiative and assigned to the design team for the project or other person designated in the contract between the applicant:</p> <ul style="list-style-type: none"> (1) A statement whether the building or other structure, or any part thereof, is or is expected to be exempt from the taxes imposed on real property by chapter 361 of NRS pursuant to any provision of law other than NRS 361.045 to 361.119, inclusive, or chapter 701A of NRS; (2) A list of any improvements to the project that are not expected to be considered for certification under the applicable LEED standard or Green Globes standard; (3) If the project is registered with the U.S. Green Building Council or the Green Building Initiative in a campus or multibuilding setting, a list of the buildings or other structures on the affected real property and the construction phase of each building or other structure; (4) Any other information requested by the Director. <p>4. Upon receipt of all information required by this section, the Director will:</p> <ul style="list-style-type: none"> (1) Notify the applicant in writing acknowledging that the application has been received and (2) In accordance with the provisions of NRS 701A.110, forward a copy of the application and the written notification provided to the applicant to the: <ul style="list-style-type: none"> (i) Chief of the Budget Division of the Office of Finance; (ii) Department of Taxation; (iii) County treasurer; (iv) County assessor; (v) Board of county commission; (vi) City manager and city council, if any; and (vii) Office of Economic Development. (3) The applicant must: (a) Identify any information included in the application which the applicant considers to be confidential; and (b) Promptly amend the application if there is a significant change in the scope of the project. <p>5. The Director will not accept an application pursuant to this section for a building or other structure that on the date the application is registered has been issued a certificate of occupancy and has been certified by the U.S. Green Building Council or the Green Building Initiative.</p>	
30	701A.225	Fee for review and approval of application	1. An applicant shall pay to the Director a fee in the amount of \$1,750 for the review and approval of an application submitted pursuant to NRS 701A.110. An applicant shall pay the fee concurrently with the submission of the application. The Director will not accept an application for which the fee has not been timely paid pursuant to this subsection. <ul style="list-style-type: none"> (1) The fee will be reviewed each day provided by subsection 1 on or before December 31 of each even-numbered year to ensure that the amount of the fee reflects the actual cost to the Office of Energy in carrying out the duties described in subsection 1. (2) The fee collected pursuant to subsection 1 must be deposited by the Director into an interest-bearing account. The money deposited pursuant to this subsection and any interest earned on such money must be used only to pay the costs incurred by the Office of Energy in carrying out the duties described in subsection 1. 	
31	701A.230	Abatement of application after significant change in scope of project	1. If an application for a partial tax abatement is submitted for a project that has not been completed the date of that submission and there is a significant change in the scope of the project after that date, the applicant must amend the application to include the change within 60 days after the occurrence of the change. If the applicant fails to amend the application in a timely manner, the Director may, without limitation: <ul style="list-style-type: none"> (1) Allow a partial tax abatement of those portions of the project that were part of the original application, including timely amendments; or (2) For good cause shown, extend the time or other which it issued the application. <p>2. Upon receipt of an amendment to an application for a partial tax abatement, the Director will forward a copy of the amendment to the:</p> <ul style="list-style-type: none"> (1) Chief of the Budget Division of the Office of Finance; (2) Department of Taxation; (3) County treasurer; (4) County assessor; (5) Board of county commission; (6) City manager and city council, if any; and (7) Office of Economic Development. 	

69	NAC 70A.405 Qualification of tangible property for partial abatement of sales and use taxes.	<p>1. If the Director issues a final decision in which he or she determines that an applicant has satisfied all the requirements for eligibility for a partial abatement of sales and use taxes, unless the certificate of eligibility and abatement agreement otherwise provide, the following tangible property which will be used exclusively for construction, operation or maintenance of the facility eligible for a partial abatement of sales and use taxes:</p> <ol style="list-style-type: none"> Materials for any building that will be located on the site of the facility, including, without limitation, residential structures if employees at the facility will be required to reside at the site of the facility; Equipment for construction, operation or maintenance of the facility, including, without limitation, the overhead structure that is not a building which will be located on the site of the facility; Materials for any road, parking lot or other structure that is not a building which will be located on the site of the facility; Materials to provide water, heat and sewer service necessary for the facility, including, without limitation, the overhead structure in its line and transmission lines; Equipment, fixtures or other tangible items necessary for the generation of power on the site of the facility; Power vehicles, if the owner has provided a certificate of eligibility for the use of the facility; Power tools and unexcused heavy equipment, including, without limitation, bulldozers, graders, loaders and other similar equipment; if the power tools or unexcused heavy equipment is specifically purchased for exclusive use on the site of the facility and will remain on the site of the facility throughout the construction of the project and operation of the facility; Mobile housing or other camp; Materials, equipment, fixtures, operation or other tangible items located at the site of the facility and necessary for the construction and operation of a facility for the transmission of electricity; and Materials for any road, parking lot or other structure that is not a building which will be located on the site of the facility for the transmission of electricity that is specifically purchased for exclusive use on the site of the facility. <p>2. If an applicant seeks a partial abatement of sales and use taxes for any tangible property that the property described in subsection 1, the applicant's application must specifically include a request that the Director determine whether the property for which the partial abatement is requested qualifies for the partial abatement of sales and use taxes. The Director will consult with the Department of Taxation before making any determination on an applicant's request under this subsection. If the applicant seeks a partial abatement of sales and use taxes, the Director will issue a final decision that includes a determination of whether the property qualifies for the partial abatement of sales and use taxes.</p>	
70	NAC 70A.410 Qualification of real and personal property for partial abatement of property taxes.	<p>1. The Director issues a final decision in which he or she determines that an applicant has satisfied all the requirements for eligibility for a partial abatement of property taxes imposed pursuant to chapter 701 of NRS, unless the certificate of eligibility and abatement agreement otherwise provide, all real and personal property that would be eligible pursuant to chapter 701 of NRS that was purchased or leased specifically for exclusive use on the site of the facility eligible for the partial abatement of property taxes.</p>	
71	NAC 70A.415 Status of applicant. Maintenance of certain records; payment of taxes absent resulting noncompliance of applicant or other persons working on project or facility.	<p>1. An applicant who has executed an abatement agreement with the Director shall:</p> <ol style="list-style-type: none"> Maintain a list of the names and contact information of each person, entity, contractor and subcontractor working on the construction of the project and operation of the facility who is authorized to claim the benefits of the partial abatement of taxes approved by the Director; Maintain a list of the names and contact information of each person, entity, contractor and subcontractor working on the construction of the project and operation of the facility who is authorized to claim the benefits of the partial abatement of taxes approved by the Director; Ensure that the list maintained pursuant to paragraph (a) is available for inspection by the authorized employees or agents of the Director, the Department of Taxation, any county in which the facility is located and vendors during normal business hours; and Ensure that the list maintained pursuant to paragraph (a) is available for inspection by the authorized employees or agents of the Director, the Department of Taxation, any county in which the facility is located and vendors during normal business hours; and <p>2. If the applicant or any other person, entity, contractor or subcontractor fails to comply with the terms of the abatement agreement, the applicant shall pay to the State of Nevada the amount of any sales and use taxes and the amount of any property taxes absent resulting from the noncompliance.</p>	
72	NAC 70A.420 Annual compliance report; notice of compliance in certain governmental entities.	<p>1. Each applicant who executes an abatement agreement with the Director shall file an annual compliance report with the Director on the form prescribed by the Director. The applicant shall file the annual compliance report on or before the anniversary date of the abatement agreement. The annual compliance report must include all information and documentation requested by the Director.</p> <p>2. The Director will review each annual compliance report as soon as practicable after receipt of the annual compliance report from the applicant. An annual compliance report which is incomplete will be rejected and shall be deemed not to have been filed. If the Director determines that additional information is required to determine whether the applicant is in compliance with the terms of the abatement agreement, the Director may request additional information from the applicant.</p> <p>3. If the Director determines that the annual compliance report and any additional information requested by the Director establish that the applicant is in compliance with the terms of the abatement agreement, the Director will notify the applicant of the determination in writing and provide a copy of the notice as follows:</p> <ol style="list-style-type: none"> The Department of Taxation; The board of county commissioners of each county in which the project or facility is located; The county assessor of each county in which the project or facility is located; and The county treasurer of each county in which the project or facility is located. 	
73	NAC 70A.425 Determination of eligibility or noncompliance. Required notice; hearing; notice; appeal.	<p>1. If an applicant or any other person, entity, contractor or subcontractor has failed to comply with the terms of the abatement agreement, the Director will notify the applicant in writing of the determination. The notice must include, without limitation:</p> <ol style="list-style-type: none"> A statement of the facts upon which the determination is based; Identification of the provisions of NRS 70A.300 to 70A.310, inclusive, or NAC 70A.500 to 70A.600, inclusive, or the terms of the abatement agreement with which the applicant or other person, entity, contractor or subcontractor is not in compliance; A statement of the applicant's right to a hearing before the Director; and A statement of the applicant's right to appeal the determination to the Department of Taxation. <p>2. If an applicant requests a hearing, the Director will hold a hearing before the Director and will provide notice of the hearing to the applicant. The Director will issue written findings of fact, conclusions of law and an order after the conclusion of the hearing.</p> <p>3. If, after a hearing conducted pursuant to this section and a reasonable opportunity to remedy any noncompliance, the Director determines that the applicant has caused or is causing the noncompliance, the Director shall issue a final decision that includes a determination of whether the applicant is in compliance with the terms of the abatement agreement. The Director will immediately:</p> <ol style="list-style-type: none"> Terminate the partial abatement of taxes; and In addition to the notice requirements of subsection 1, NRS 70A.381, provide notice of the termination to: <ol style="list-style-type: none"> The Chief of the Budget Division of the Office of Finance; The Department of Taxation; The board of county commissioners of each county in which the project or facility is located; The county assessor of each county in which the project or facility is located; The county treasurer of each county in which the project or facility is located; The governing body of any city or town in which the project or facility is located; and The Office of Economic Development and The applicant. <p>4. The Director or his or her designee may conduct an on-site inspection of the project or facility at any time to determine if the applicant is in compliance with the abatement agreement.</p> <p>5. The Director or his or her designee, upon a request of the board of county commissioners of any county or governing body of any city or town in which the project or facility is located, will conduct an on-site inspection of the project or facility or audit of the applicant to determine if the applicant is in compliance with the abatement agreement and to determine if the applicant is complying with the terms of the abatement agreement.</p>	
74	NAC 70A.430 Payment of taxes absent during period of noncompliance of project or facility with abatement agreement.	<p>1. If the Director determines that a project or facility is not in compliance with the abatement agreement pursuant to NAC 70A.425, the applicant shall pay to the State of Nevada the amount of sales and use taxes and the amount of property taxes absent during the period in which the project or facility was not in compliance with the abatement agreement.</p> <p>2. Payment to the State of Nevada must be made no later than 30 days after the date on which the applicant receives written notice from the Director pursuant to subsection 1 of NAC 70A.425.</p> <p>3. The Director will take any action which is authorized by law and which he or she believes is reasonably necessary to enforce the provisions of this section.</p>	
75	NAC 70A.435 Abatement in document by owner.	<p>The Director may require that any application, amendment, annual report or other document submitted to the Director be signed by the owner.</p>	
76	NAC 70A.440 Sale, assignment or transfer of interest in project or facility.	<p>1. If an applicant assigns, sells, assigns or otherwise transfers all or some of the interest of the applicant in the project or facility, the applicant must:</p> <ol style="list-style-type: none"> If the sale, assignment or other transfer will occur before the hearing regarding the application of the applicant, amend the application to include information regarding the proposed successor or interest and the terms and conditions of the transaction; If the sale, assignment or other transfer will occur after the hearing regarding the application of the applicant, amend the application to include information regarding the proposed successor or interest and the terms and conditions of the transaction; Upon receipt of any of the information requested by subsection 1, the Director will provide a copy of the information to: <ol style="list-style-type: none"> The Chief of the Budget Division of the Office of Finance; The Department of Taxation; The board of county commissioners of each county in which the project or facility is located; The county assessor of each county in which the project or facility is located; The county treasurer of each county in which the project or facility is located; The governing body of any city or town in which the project or facility is located; and The Office of Economic Development and A successor or interest in an applicant is not eligible for an entitled to a partial abatement of taxes authorized by an abatement agreement executed pursuant to NAC 70A.500 to 70A.600, inclusive, until the Director has received all the information requested by subsection 1. 	
77	NAC 70A.445 Director to establish fee; administration of Renewable Energy Account; disbursement of money.	<p>1. The Director will establish, charge and collect a fee for each applicant who submits an application for a partial abatement pursuant to NRS 70A.300 to 70A.310, inclusive. The amount of the fee may not exceed the actual cost to the Director for processing and approving the application.</p> <p>2. For projects approved on or before June 30, 2015, the State Controller shall, as soon as practicable, deposit any fee or the proceeds that are subject to the provisions of NRS 70A.445 into the Renewable Energy Account as such an account as accounts as described by the Director. All money received by the Director from the State Controller pursuant to NRS 70A.445 must be deposited by the Director into one or more interest-bearing accounts in financial institutions located in Nevada. All records related to the account or accounts are public records and must be maintained by the Director.</p> <p>3. The Director will disburse from the account or accounts of the money collected from the fee.</p> <p>4. Twenty-five percent must be available to offset the cost of electricity or the use of electricity by retail customers at a public utility pursuant to subsection 4 of NRS 70A.480; and</p> <p>5. Twenty-five percent must be dedicated solely to be used by the Director for the detection and setting of a fee for office and for purposes related to the Director's duties and obligations pursuant to chapters 701 and 701A of NRS and NAC 70A.500 to 70A.600, inclusive.</p>	
78	NAC 70A.450 Final decision; payment by applicant of costs of actions by Director; deposit and use.	<p>1. An applicant shall pay to the Director the following fees:</p> <ol style="list-style-type: none"> The review and approval of an application submitted pursuant to NRS 70A.360, \$7,500. An applicant shall pay the fee concurrently with the submission of his or her application. The Director will not approve an application for which the fee has not been timely paid pursuant to this paragraph. The review and approval of an annual compliance report submitted pursuant to NAC 70A.420, \$200. An applicant shall pay the amount of the fee with the submission of his or her annual compliance report. The Director will not approve a report for which the fee has not been timely paid pursuant to this paragraph. In addition to any other fee by the applicant, the review and approval of an application submitted pursuant to NRS 70A.300 or an annual compliance report submitted pursuant to NAC 70A.420 requires an on-site inspection, \$500 per inspection. The Director will review each report prescribed by subsection 1 on or before December 31 of each year commencing with the year in which the report is filed. <p>2. The fee collected pursuant to subsection 1 must be deposited by the Director into an interest-bearing account. The money deposited pursuant to this subsection and any interest earned on such money must be used only for the costs incurred by the Office of Energy in carrying out the duties described in subsection 1.</p>	
79	NAC 70A.455 Petition for adoption, filing, amendment or repeal of regulation. Filing, contents, address by Director.	<p>1. An interested person who wishes to petition the Director for the adoption, filing, amendment or repeal of a regulation in this chapter must file with the Director the original and one copy of the petition.</p> <p>2. The petition must include:</p> <ol style="list-style-type: none"> The name and address of the petitioner; A clear and concise statement of the regulation to be adopted, filed, amended or repealed; The reasons for the adoption, filing, amendment or repeal of the regulation; and The statutory authority for the adoption, filing, amendment or repeal of the regulation. <p>3. The Director may refuse to receive a petition which requires the adoption, filing, amendment or repeal of a regulation if:</p> <ol style="list-style-type: none"> The original petition is not accompanied by one copy of the petition; or The petition does not contain the information requested by subsection 2. <p>4. The Director will notify the petitioner in writing of his or her decision within 30 days after the petition is filed.</p>	
80	NAC 70A.460 Petition for declaratory order or advisory opinion. Filing, contents; action by Director.	<p>1. Except as otherwise provided in subsection 4, an interested person may petition the Director to issue a declaratory order or advisory opinion concerning the applicability of a statute or regulation within the Director's purview or jurisdiction. The original and one copy of the petition must be filed with the Director.</p> <p>2. The petition must include:</p> <ol style="list-style-type: none"> The name and address of the petitioner; The reasons for requesting the order or opinion; A statement of facts support the petition; and A clear and concise statement of the questions to be decided by the Director and the relief sought by the petitioner. <p>3. An interested person may file a petition for a declaratory order or an advisory opinion concerning a question or matter that is not in an administrative, civil or criminal proceeding in which the interested person is a party.</p> <p>4. The Director may refuse to receive a petition which requests that he or she issue a declaratory order or advisory opinion if:</p> <ol style="list-style-type: none"> The original petition is not accompanied by one copy of the petition; The petition does not contain the information requested by subsection 2; or The petition seeks a declaratory order or an advisory opinion prohibited by subsection 3. <p>5. The Director may:</p> <ol style="list-style-type: none"> Conduct an informal hearing to determine issues of fact or to hear arguments relating to the petition and may enter reasonable orders that govern the conduct of such a hearing; Require the petitioner provide additional information or arguments relating to the petition; Issue a declaratory order or an advisory opinion based upon the contents of the petition and any material submitted with the petition; Conduct a hearing to determine whether the petition is timely filed; and Enter any reasonable order to assist his or her review of the petition. <p>6. The Director will maintain a record of the order or opinion that is indicated by subject matter and mail a copy of the order or opinion to the petitioner within 60 days after:</p> <ol style="list-style-type: none"> The petition is filed; The informal hearing is conducted; or Any additional information or written argument is received by the Director, whichever occurs later. <p>7. The Director will conduct an oral advisory opinion or request over the telephone to a request for an advisory opinion. An oral response or a response given over the telephone by a member of the staff of the Director is not a decision or an advisory opinion of the Director.</p>	
81	RENEWABLE ENERGY ACCOUNT REPAYMENT OF LOANS MADE TO EMPLOYER OR EMPLOYEE OF THE STATE	<p>NAC 70A.700-70A.750 are Adopted by the Office of Energy (not responsibility of Taxation)</p>	
82	NAC 70A.700 Definition.	<p>As used in NAC 70A.700 to 70A.750, inclusive, unless the context otherwise requires, the words and terms defined in NAC 70A.700, 70A.720 and 70A.730 have the meanings assigned to them in those sections.</p>	
83	NAC 70A.710 "Account" defined.	<p>"Account" means the Renewable Energy Account created by NRS 70A.440.</p>	
84	NAC 70A.720 "Director" defined.	<p>"Director" means the Director of the Office of Energy appointed pursuant to NRS 701.150.</p>	
85	NAC 70A.730 "Participant" defined.	<p>"Participant" means an officer or employee of the State who receives a loan or other distribution of money from the Account and enters into an agreement with the Director pursuant to NAC 70A.740 to repay the loan or other distribution of money from the Account through payroll deductions from the paycheck of the officer or employee of the State.</p>	
86	NAC 70A.740 Agreement with Director; provision of certain information to payroll deduction.	<p>1. An officer or employee of the State who has received a loan or other distribution of money from the Account may submit to the Director, on a form approved by the Director, an application to enter into an agreement pursuant to this section to repay the loan or other distribution of money from the Account with the Director through payroll deductions from the paycheck of the officer or employee of the State.</p> <p>2. If the Director approves an application submitted pursuant to subsection 1, the Director may enter into an agreement with the participant. An agreement entered into pursuant to this subsection must include:</p> <ol style="list-style-type: none"> The amount of the loan or other distribution of money from the Account; The term of the agreement to be repaid by the participant; The amount to be deducted from each paycheck of the participant; A description of each approved energy efficiency measure selected by the participant; Any waiver or consent requirements established by the Director; Provisions specifying that the participant may repay the loan or other distribution of money from the Account early without penalty; and Any other terms and conditions the Director determines necessary to the repayment of the loan or other distribution of money from the Account. <p>3. Upon entering into an agreement with a participant pursuant to subsection 2, the Director will provide to the Department of Administration or the Legislative Fiscal Office, as applicable, the information necessary to enable the Department of Administration or the Legislative Fiscal Office, as applicable, to administer the payroll deduction set forth in the agreement, including:</p> <ol style="list-style-type: none"> The name of the participant; The employee number of the participant; The amount of the payroll deduction authorized by the agreement; The frequency of the payroll deduction authorized by the agreement; and Any other information which the Department of Administration or the Legislative Fiscal Office, as applicable, determines is necessary to administer the payroll deduction set forth in the agreement. 	
87	NAC 70A.750 Repayment; suspension of payments under certain circumstances; appeal; failure to repay separation from service.	<p>1. The Director may suspend repayment pursuant to an agreement entered into pursuant to NAC 70A.740 of a loan or other distribution of money from the Account during any period other than when the participant is in paid status as that term is defined in NAC 284.012. If the Director does not suspend repayment during such period:</p> <ol style="list-style-type: none"> The Director will bill the participant for the payment due; Payment is due on the 15th day of each month during the period; Payment must be made not later than 15 days after the date on which the payment is due; and If payment is not received by the date on which it is due: <ol style="list-style-type: none"> The Director may provide notice to the participant by the manner that the payment is past due; and The loan or other distribution of money from the Account may be subject to collection proceedings in accordance with the provisions of chapter 333C of NRS. <p>2. Upon a participant's permanent separation from service, the unrepaid balance of the loan or other distribution of money from the Account owned by the participant is in its entirety and may be withheld from the final paycheck or other final payment of money by the State to the participant. Any unpaid balance remaining thereafter must be paid by the participant which within 60 days after the participant's date of permanent separation from service. If a participant fails to pay the unpaid balance remaining within 60 days after his or her date of permanent separation from service, the unpaid balance remaining is deemed to be past due and the Director will take action to collect the debt in accordance with the provisions of chapter 333C of NRS.</p>	
88	NAC 70A.760 Total		