



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

Posted 4/8/25

NOTICE OF WORKSHOP
Proposed Permanent Regulation

LCB File No. R180-24

Date and Time of Meeting: **April 25, 2025** **11:00 a.m.**

Place of Meeting:

**Nevada Department of Taxation
9850 Double R Blvd., Ste. 101
Reno, NV 89521**

This meeting will also be available by zoom. Please use the link below to join the webinar:
<https://us02web.zoom.us/j/84803435505>

Or One tap mobile:

+16694449171, 84803435505# US
+16699009128, 84803435505# US (San Jose)

Or join by phone:

Dial (for higher quality, dial a number based on your current location):
+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US or +1 253 205
0468 US or +1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1
312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847
US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1
689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Webinar ID: 848 0343 5505

International numbers available: <https://us02web.zoom.us/j/kcw5iz9Zkx>

The Department of Taxation will hold a workshop to solicit comments from interested parties on the following proposed permanent regulations:

LCB File No. R180-24, establishes requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and provides other matters properly relating thereto.

Existing law requires: (1) the Department of Taxation to carry out the provisions of existing law regulating the distribution of alcoholic beverages in this State; and (2) the Nevada Tax Commission to adopt regulations for carrying on the business of the Department. (NRS 360.090, 369.150)

Existing law imposes certain requirements on persons who produce alcoholic beverages outside this State. (NRS 369.111, 369.386, 369.430) Under existing law, these producers of alcoholic beverages, or their designated agents, are required to obtain a certificate of compliance from the Department and furnish to the Department monthly reports of the quantity and type of alcoholic beverages sold and shipped to licensed importers in Nevada during the preceding month. (NRS 369.111, 369.430) This regulation requires a person who produces alcoholic beverages outside this State, and who uses a warehouse, bonded warehouse or logistics company to facilitate the importation of those alcoholic beverages into this State, to: (1) obtain a certificate of compliance; and (2) designate the warehouse, bonded warehouse or logistics company as its designated agent. This regulation further requires the person producing the alcoholic beverages outside this State, rather than the warehouse, bonded warehouse or logistics company, to furnish to the Department the monthly reports required by existing law.

A copy of the regulations referenced above 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 week prior to the Workshop 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. All public input will be considered in preparing a proposed regulation to be presented to the Nevada Tax Commission for adoption.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this workshop should notify Tina Padovano at 775-684-2096 or tpadovano@tax.state.nv.us at least 3 days before the workshop. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the meeting room.

If you need an accommodation in order to communicate during the workshop, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Tina Padovano at 775-684-2096 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request to tpadovano@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar

14 días antes de la cita programada. Por favor, póngase en contacto con Tina Padovano al 775-684-2096 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de tpadovano@tax.state.nv.us.

Notice has been posted at the following location: The Department of Taxation – 3850 Arrowhead Drive, Carson City.

Notice has been EMAILED/MAILED for posting at the following locations:

Department of Taxation - 9850 Double R Blvd., Ste. 101, 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; 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.

Nevada Tax Commission
Proposed Regulations

R180-24

Regulatory Workshop

Agenda

Conducted by:

NEVADA DEPARTMENT OF TAXATION

Date and Time of Meeting:

April 25, 2025

11:00 a.m.

Place of Meeting:

**Nevada Department of Taxation
9850 Double R Blvd., Ste. 101
Reno, NV 89521**

This meeting will also be available by zoom. Please use the link below to join the webinar:

<https://us02web.zoom.us/j/84803435505>

Or One tap mobile:

+16694449171, 84803435505# US

+16699009128, 84803435505# US (San Jose)

Or join by phone:

Dial (for higher quality, dial a number based on your current location):

+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US or +1 253 205 0468 US or +1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Webinar ID: **848 0343 5505**

International numbers available: <https://us02web.zoom.us/j/kcw5iz9Zkx>

Revised 3/7/24 SG

- I. **Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes. Please email any comments to Tina Padovano at sglazner@tax.state.nv.us so they may be posted to the Departments website.

To provide public comment by telephone, please dial:

+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US +1 253 205 0468 US or + 1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Enter Meeting ID: 848 0343 5505

- II. Workshop to solicit comments from interested parties regarding the proposed permanent regulation of the Nevada Tax Commission, LCB File No. R180-24, which establishes requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and provides other matters properly relating thereto.

A copy of the regulations referenced above 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/>.

- III. **Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

To provide public comment by telephone, please dial:

+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US or +1 253 205 0468 US or + 1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Enter Meeting ID: 848 0343 5505

- IV. Adjourn

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Department of Taxation.
Items may be pulled or removed from the agenda at any time.

**This item is to receive public comment on any issue and any discussion of those issues,

Revised 3/7/24 SG

provided that comment will be limited to areas relevant to and within the authority of the Nevada Department of Taxation. No action will be taken on any items raised in the public comment period. Public Comment may not be limited based on viewpoint.

Please contact Sarah Glazner at 775-684-2059 or sglazner@tax.state.nv.us for any support materials. The support materials will be available at <https://tax.nv.gov/> and made available during the meeting located at the Nevada Department of Taxation, 4600 Kietzke Lane, Ste L235, Reno.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this workshop should notify Tina Padovano at 775-684-2096 or tpadovano@tax.state.nv.us at least 3 days before the workshop. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the meeting room.

If you need an accommodation in order to communicate during the workshop, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Tina Padovano at 775-684-2096 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request to tpadovano@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Tina Padovano al 775-684-2096 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de tpadovano@tax.state.nv.us.

Notice of this workshop has been posted at the following location: The Department of Taxation – 3850 Arrowhead Drive, Carson City.

Notice has been EMAILED/MAILED for posting at the following locations:

Department of Taxation - 9850 Double R Blvd., Ste. 101, 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; 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/>.

**SMALL BUSINESS IMPACT STATEMENT AS REQUIRED BY
NRS 233B.0608 and NRS 233B.0609**

LCB File No. R180-24

1. Background

LCB File No. R180-24, establishes requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and provides other matters properly relating thereto.

Existing law requires: (1) the Department of Taxation to carry out the provisions of existing law regulating the distribution of alcoholic beverages in this State; and (2) the Nevada Tax Commission to adopt regulations for carrying on the business of the Department. (NRS 360.090, 369.150)

Existing law imposes certain requirements on persons who produce alcoholic beverages outside this State. (NRS 369.111, 369.386, 369.430) Under existing law, these producers of alcoholic beverages, or their designated agents, are required to obtain a certificate of compliance from the Department and furnish to the Department monthly reports of the quantity and type of alcoholic beverages sold and shipped to licensed importers in Nevada during the preceding month. (NRS 369.111, 369.430) This regulation requires a person who produces alcoholic beverages outside this State, and who uses a warehouse, bonded warehouse or logistics company to facilitate the importation of those alcoholic beverages into this State, to: (1) obtain a certificate of compliance; and (2) designate the warehouse, bonded warehouse or logistics company as its designated agent. This regulation further requires the person producing the alcoholic beverages outside this State, rather than the warehouse, bonded warehouse or logistics company, to furnish to the Department the monthly reports required by existing law.

2. A description of the manner in which comment was solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R180-24. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department 234 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

The content responses are summarized below:

- No response was received for LCB Draft of Proposed Regulation - File No. R180-24.

Anyone interested in obtaining a copy of the completed small business impact questionnaire used for this summary, can contact:

Sarah Glazner
Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706
sglazner@tax.state.nv.us
Phone: (775) 684-2059
Fax: (775) 684-2020

3. The manner in which the analysis was conducted, including the methods used to determine the impacts of the proposed regulation on small businesses.

No response was received for LCB Draft of Proposed Regulation R180-24 for the questionnaire regarding the impact of the regulation on small businesses. Accordingly, the Department analyzed the proposed language and used informed, reasonable judgment in determining that there will not be an impact on small businesses.

4. The estimated economic effect of the proposed regulation on the small businesses which it is to regulate:

Adverse and Beneficial Effects

The Department finds that there is no reasonable, foreseeable or anticipated adverse or beneficial economic effect on small businesses.

Direct and Indirect Effects

The Department finds that there is no reasonable, foreseeable or anticipated direct or indirect economic effect on small businesses.

5. A description of the methods that the agency considered to reduce the impact of the proposed regulation on small businesses and a statement regarding whether the agency actually used any of those methods.

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R180-24. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department 234 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

As no responses were received from small businesses, the Department determined there was not an impact on small businesses.

6. The estimated cost to the agency for enforcement of the proposed regulation.

The proposed regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

7. If the proposed regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.

The proposed permanent regulation does not include new fees or increase an existing fee.

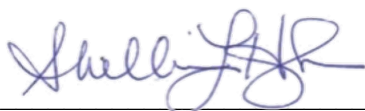
8. If the proposed regulation includes provisions which duplicate or are more stringent than federal, state or local standards regulating the same activity, an explanation of why such duplicative or more stringent provisions are necessary.

The proposed regulation does not overlap or duplicate any regulation of other federal, state or local government entities.

9. The reasons for the conclusion of the agency regarding the impact of a regulation on small businesses.

The Department has determined that there will be no adverse impacts to small businesses based on its analysis of the proposed regulations and lack of public comment.

I hereby certify, to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that this statement was properly prepared, and the information contained herein is accurate.



Shellie Hughes, Executive Director

April 7, 2025

REVISED PROPOSED REGULATION OF
THE NEVADA TAX COMMISSION
LCB File No. R180-24

October 1, 2024

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: § 1, NRS 360.090, 369.150 and 369.430.

A REGULATION relating to alcoholic beverages; establishing requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires: (1) the Department of Taxation to carry out the provisions of existing law regulating the distribution of alcoholic beverages in this State; and (2) the Nevada Tax Commission to adopt regulations for carrying on the business of the Department. (NRS 360.090, 369.150)

Existing law imposes certain requirements on persons who produce alcoholic beverages outside this State. (NRS 369.111, 369.386, 369.430) Under existing law, these producers of alcoholic beverages, or their designated agents, are required to obtain a certificate of compliance from the Department and furnish to the Department monthly reports of the quantity and type of alcoholic beverages sold and shipped to licensed importers in Nevada during the preceding month. (NRS 369.111, 369.430) This regulation requires a person who produces alcoholic beverages outside this State, and who uses a warehouse, bonded warehouse or logistics company to facilitate the importation of those alcoholic beverages into this State, to: (1) obtain a certificate of compliance; and (2) designate the warehouse, bonded warehouse or logistics company as its designated agent. This regulation further requires the person producing the alcoholic beverages outside this State, rather than the warehouse, bonded warehouse or logistics company, to furnish to the Department the monthly reports required by existing law.

Section 1. Chapter 369 of NAC is hereby amended by adding thereto a new section to read as follows:

1. A brewer, distiller, manufacturer, producer, rectifier, vintner or bottler of liquor who uses a warehouse, bonded warehouse or logistics company to facilitate the importation into this State of liquor which is brewed, distilled, fermented, manufactured, produced, rectified or bottled outside this State must:

(a) Obtain a certificate of compliance from the Department pursuant to NRS 369.430; and

(b) Designate the warehouse, bonded warehouse or logistics company as the designated agent of the supplier pursuant to NRS 369.386, and the warehouse, bonded warehouse or logistics company must file with the Department a written acceptance of the designation as required by NRS 369.386.

2. A brewer, distiller, manufacturer, producer, rectifier, vintner or bottler of liquor described in subsection 1 shall, and the warehouse, bonded warehouse or logistics company must not, furnish to the Department the monthly report required by NRS 369.430 showing the quantity and type of liquor sold and shipped to each licensed importer of liquor in Nevada during the preceding month.