



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

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Posted 5/22/25

NOTICE OF INTENT TO ACT UPON A REGULATION

Notice of Hearing for the Adoption of

LCB File No. R180-24

Nevada Tax Commission

The Nevada Tax Commission will hold a Public Hearing at **9:00 a.m.** on **Wednesday, June 25, 2025**. The purpose of the hearing is to receive comments from all interested parties regarding the adoption of the regulation that pertains to LCB File No. R180-24.

You may attend this meeting at either of the following physical locations:

Nevada Department of Taxation
700 E. Warm Springs Rd., Room 150
Las Vegas, Nevada 89119

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

The following information is provided pursuant to the requirements of NRS 233B.0603:

1. Need and purpose of the proposed regulations or amendments

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.

This regulation is needed as a result of numerous requests for guidance from out-of-state suppliers regarding their obligations when designating certain warehouses or logistics companies to facilitate the importation of alcoholic beverages into Nevada, as well as numerous findings of potential violations by the Department's liquor compliance investigators finding that out-of-state suppliers are designating warehouses to facilitate the importation of alcoholic beverages into Nevada without proper certification. This regulation clarifies the responsibilities of such a warehouse or other logistics company to obtain the proper certification to engage in such importation of alcoholic beverages as designated by the out-of-state supplier. The regulation is also necessary to confirm that the entity

producing the alcoholic beverages is required to furnish the monthly reports required by law for the quantity and type of alcoholic beverages sold and shipped to licensed importers in Nevada.

2. How to obtain the approved or revised text of regulations prepared by LCB

You may obtain a copy of the proposed permanent regulation by writing to the Nevada Department of Taxation, 3850 Arrowhead Drive, Carson City, Nevada 89706; or by calling the office at (775) 684-2059. The proposed permanent regulation is also available for review and download on the Department of Taxation's website at <https://tax.nv.gov/> or on the Nevada Legislature's website at <https://www.leg.state.nv.us/>.

3. Methods used in determining the impact on a small business

The agency used informed, reasonable judgment in determining that there will not be an impact on small businesses. The Department prepared a small business impact questionnaire that was forwarded to the Department's Interested Parties List. No comment was returned by members of the public.

The Department will continue to accept input on the impact of the proposed permanent regulation on small businesses through the regulatory process. No respondents indicated that this regulation would have a direct and significant economic burden upon a small business.

The Department held a workshop for members of the public to state their concerns and submit correspondence regarding the regulation. No members of the public expressed concern about the impacts to small businesses.

4. Estimated economic effect of regulation on businesses and the public

a. Adverse and beneficial effects

The proposed permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial economic effects on small businesses or the public.

b. Immediate and long-term effects

The proposed permanent regulation does not present any reasonable, foreseeable or anticipated immediate or long-term economic effects on small businesses or the public.

5. Cost for enforcement of the regulations

The proposed permanent regulation does not present any significant, foreseeable or anticipated cost or decrease in costs for enforcement.

6. Overlap or duplication of other state or local governmental agencies

The proposed permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

7. Regulation required by federal law

Not Applicable

8. More stringent than federal regulations

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

9. New or increases in existing fees

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

Persons wishing to comment on the proposed action of the Nevada Tax Commission may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, Nevada 89706. Written submissions must be received at least two weeks prior to the above scheduled public hearing.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.

A copy of the Notice and the proposed permanent regulation to be adopted and/or amended is on file and has been posted at the following location: The Department of Taxation - 3850 Arrowhead Drive, Carson City, Nevada 89706.

Members of the public may inspect these documents during regular business hours at the above location. Additional copies of the notice and proposed permanent regulation to be adopted and/or amended are available at the below locations.

The text of the proposed permanent regulation will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

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

Department of Taxation - 9850 Double R. Blvd, Ste. 101, Reno, Nevada, 89521; Department of Taxation - 700 E. Warm Springs Rd, Ste 200, Las Vegas, Nevada, 89119; The Legislative Building – 401 S. Carson St., Carson City, Nevada; 7120 Amigo St., Las Vegas, Nevada; The Nevada State Library -100 Stewart Street, Carson City, Nevada; 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/>.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify Tina Padovano at 775-684-2096 or tpadovano@tax.state.nv.us at least 3 days before the hearing. 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 hearing, 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.

**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.