

June 25, 2025

Nevada Tax Commission
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

Subject: Public Comments for Nevada Tax Commission (NTC) meeting on June 25, 2025

Hello Commissioners,

I would like to provide public comments on the following topics:

1. Senate Bill 196 (see enclosure) that was sponsored by Senator Cannizzaro, passed by the Nevada Assembly and Nevada Senate, and signed by Governor Lombardo on May 31, 2025. This bill authorizes a heavy equipment rental company to charge a recovery fee to offset taxes levied on certain heavy equipment. Please have the Department publish in simple language the changes to NRS 372, NRS 360B, and NAC 372 by this bill in the next Nevada Tax Notes.
2. The recent Nevada Supreme Court decision on Hohl Motorsports Inc. vs Nevada Department of Taxation (see enclosure). The decision ruled that Taxpayers should be able to rely on the advice that they receive from the Department, especially where they have discussed a particular issue. It also concluded that an email can be considered a contract.
3. Departmental audit policies and audit procedures (see enclosure). Overall, the audit policies and audit procedures need lots of help. The Department needs to incorporate the Nevada Taxpayers' Bill of Rights within the audit policies and procedures.

Thank You and Be Safe,

Ron Voigt
702-321-9245

Amendment No. 145

Senate Amendment to Senate Bill No. 196	(BDR 32-19)
Proposed by: Senate Committee on Revenue and Economic Development	
Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes	

Adoption of this amendment will REMOVE the 2/3s majority vote requirement from S.B. 196.

ASSEMBLY ACTION			Initial and Date	SENATE ACTION			Initial and Date		
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

BJF



Date: 4/15/2025

S.B. No. 196—Authorizes a heavy equipment rental company to charge a recovery fee to offset taxes levied on certain heavy equipment.
(BDR 32-19)



SENATE BILL NO. 196—SENATOR CANNIZZARO

FEBRUARY 10, 2025

Referred to Committee on Revenue and Economic Development

SUMMARY—Authorizes a heavy equipment rental company to charge a recovery fee to offset taxes levied on certain heavy equipment. (BDR 32-19)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact. Effect on the State: Yes.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets [omitted material] is material to be omitted.

AN ACT relating to taxation; providing for the imposition, administration, collection and enforcement of a recovery fee to offset property taxes levied on certain heavy equipment; providing penalties; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Under existing law, all property of every kind and nature in this State is subject to
2 property taxes unless the property is exempt from such taxation. (NRS 361.045) In general,
3 this bill authorizes a heavy equipment rental company that is primarily engaged in the
4 business of renting heavy equipment, without an operator, from a location in this State to
5 charge a recovery fee to offset the property taxes levied on such heavy equipment. [Sections
6 1, 17 and 18 of this bill clarify that such a recovery fee is not included in the price of the rental
7 of the heavy equipment for the purpose of calculating the sales taxes imposed on the rental of
8 the heavy equipment.] Under existing regulations, such a recovery fee would be excluded
9 from the sales or use tax charged for the rental of the heavy equipment. (NAC 372.940)

10 **Section 13** of this bill authorizes such a heavy equipment rental company to charge a
11 recovery fee in an amount ~~equal~~ **not to exceed** 2 percent of the rental charge for the rental of
12 the heavy equipment. Under **section 13**, a heavy equipment rental company that charges a
13 recovery fee is required to: (1) separately state on the invoice provided to the renter the
14 amount of the recovery fee charged to the renter; (2) hold the recovery fee in a separate
15 account; and (3) use the proceeds of the recovery fee to offset the property taxes levied on
16 heavy equipment rental property. **Section 14** of this bill exempts from the charging of a
17 recovery fee the rental of any heavy equipment rental property to certain governmental
18 entities.

19 **Section 15** of this bill requires a heavy equipment rental company to submit to the
20 Department of Taxation an annual report stating the amount of the recovery fees collected by
21 the heavy equipment rental company during the immediately preceding fiscal year and the
22 amount of the property taxes levied on the heavy equipment rental property of the heavy
23 equipment rental company for the immediately preceding fiscal year. ~~Under section 15, if the
24 amount of the recovery fees collected by the heavy equipment rental company during the
25 immediately preceding fiscal year exceeds the taxes levied on the heavy equipment rental
26 property of the heavy equipment rental company for the immediately preceding fiscal year,
27 the heavy equipment rental company is required to pay the excess, on a pro rata basis, to the~~

28 county treasurer of each county that levied property taxes on the heavy equipment rental
 29 property. Finally, section 15: (1) requires each county treasurer receiving such a payment to
 30 apportion the payment to the State and local governments in the same manner that property
 31 taxes are apportioned; and (2) provides that the requirement for a heavy equipment rental
 32 company to pay excess recovery fees to a county treasurer is enforced in the same manner as
 33 the payment of property taxes.}

34 Sections 4-10 of this bill define certain terms relating to the imposition of the recovery
 35 fee on the rental of heavy equipment rental property. Section 3 of this bill establishes the
 36 applicability of those definitions.

37 Sections 11 and 12 of this bill establish provisions governing the retention and
 38 examination of records relevant to the recovery fee. Section 16 of this bill provides that a
 39 person who submits a false or fraudulent report concerning the recovery fee or falsifies entries
 40 in or keeps more than one set of books, records or accounts, with intent to ~~evade the tax~~
 41 defraud in violation of the requirement to use the recovery fees only to offset property
 42 taxes, is guilty of a gross misdemeanor.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
 SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. ~~NRS 360B.480 is hereby amended to read as follows:~~

2 ~~360B.480 1. "Sales price" means the total amount of consideration,~~
 3 ~~including cash, credit, property and services, for which personal property is sold,~~
 4 ~~leased or rented, valued in money, whether received in money or otherwise, and~~
 5 ~~without any deduction for:~~

6 ~~(a) The seller's cost of the property sold;~~

7 ~~(b) The cost of materials used, labor or service cost, interest, losses, all costs of~~
 8 ~~transportation to the seller, all taxes imposed on the seller, and any other expense of~~
 9 ~~the seller;~~

10 ~~(c) Any charges by the seller for any services necessary to complete the sale,~~
 11 ~~including any delivery charges which are not stated separately pursuant to~~
 12 ~~subsection 1 of NRS 360B.290 and excluding any installation charges which are~~
 13 ~~stated separately pursuant to subsection 2 of NRS 360B.290; and~~

14 ~~(d) Except as otherwise provided in subsection 2, any credit for any trade in.~~

15 ~~2. The term does not include:~~

16 ~~(a) Any delivery charges which are stated separately pursuant to subsection 1~~
 17 ~~of NRS 360B.290;~~

18 ~~(b) Any installation charges which are stated separately pursuant to subsection~~
 19 ~~2 of NRS 360B.290;~~

20 ~~(c) Any credit for any trade in which is:~~

21 ~~(1) Specifically exempted from the sales price pursuant to chapter 372 or~~
 22 ~~374 of NRS; and~~

23 ~~(2) Stated separately pursuant to subsection 2 of NRS 360B.290;~~

24 ~~(d) Any discounts, including those in the form of cash, term or coupons that are~~
 25 ~~not reimbursed by a third party, which are allowed by a seller and taken by the~~
 26 ~~purchaser on a sale;~~

27 ~~(e) Any interest, financing and carrying charges from credit extended on the~~
 28 ~~sale of personal property, if stated separately pursuant to subsection 2 of NRS~~
 29 ~~360B.290;~~

30 ~~(f) Any taxes legally imposed directly on the consumer which are stated~~
 31 ~~separately pursuant to subsection 2 of NRS 360B.290; [and]~~

32 ~~(g) The complimentary portion of any food, meals or nonalcoholic drinks~~
 33 ~~provided on a complimentary basis, in whole or in part, to the employees, patrons~~
 34 ~~or guests of a retailer [.] ; and~~

1 ~~(h) Any recovery fee imposed pursuant to section 13 of this act which is~~
 2 ~~separately stated in accordance with that section.~~

3 ~~3. The term includes consideration received by a seller from a third party if:~~

4 ~~(a) The seller actually receives consideration from a person other than the~~
 5 ~~purchaser and the consideration is directly related to a price reduction or discount~~
 6 ~~on the sale;~~

7 ~~(b) The seller has an obligation to pass the price reduction or discount through~~
 8 ~~to the purchaser;~~

9 ~~(c) The amount of the consideration attributable to the sale is fixed and~~
 10 ~~determinable by the seller at the time of the sale of the item to the purchaser; and~~

11 ~~(d) Any of the following criteria is satisfied:~~

12 ~~(1) The purchaser presents a coupon, certificate or other documentation to~~
 13 ~~the seller to claim a price reduction or discount, and the coupon, certificate or other~~
 14 ~~documentation is authorized, distributed or granted by a third party with the~~
 15 ~~understanding that the third party will reimburse any seller to whom the coupon,~~
 16 ~~certificate or other documentation is presented.~~

17 ~~(2) The purchaser identifies himself or herself to the seller as a member of~~
 18 ~~a group or organization entitled to a price reduction or discount. For the purposes of~~
 19 ~~this subparagraph, a preferred customer card that is available to any patron does not~~
 20 ~~constitute membership in such a group.~~

21 ~~(3) The price reduction or discount is identified as a third party price~~
 22 ~~reduction or discount on the invoice received by the purchaser or on a coupon,~~
 23 ~~certificate or other documentation presented by the purchaser.} (Deleted by~~
 24 ~~amendment.)~~

25 **Sec. 2.** Chapter 361 of NRS is hereby amended by adding thereto the
 26 provisions set forth as sections 3 to 16, inclusive, of this act.

27 **Sec. 3.** *As used in sections 3 to 16, inclusive, of this act, unless the context*
 28 *otherwise requires, the words and terms defined in sections 4 to 10, inclusive, of*
 29 *this act have the meanings ascribed to them in those sections.*

30 **Sec. 4. 1.** *"Affiliate" means a person who, directly or indirectly, through*
 31 *one or more persons or intermediaries, controls, is controlled by or is under*
 32 *common control with a specified person.*

33 **2.** *As used in this section, "control" means:*

34 *(a) Direct or indirect ownership, control or possession of 50 percent or more*
 35 *of the equity ownership of a person; or*

36 *(b) Possession, direct or indirect, of the power to direct or cause the direction*
 37 *of the management and policies of a person, whether through the ownership of*
 38 *voting securities, by contract or through other means.*

39 **Sec. 5. 1.** *"Heavy equipment rental company" means a person who is*
 40 *classified under 532412 or 532310 of the North American Industry Classification*
 41 *System, and is primarily engaged in the business of renting heavy equipment*
 42 *rental property, without an operator, to the public from a location in this State.*

43 **2.** *The term does not include a person who is:*

44 *(a) Engaged in the business of renting heavy equipment rental property*
 45 *primarily to related persons or affiliates who operate or drive, or both operate and*
 46 *drive, such equipment, regardless of the NAICS code that applies to the business;*
 47 *or*

48 *(b) Primarily engaged in the business of renting heavy equipment rental*
 49 *property with an operator.*

50 **Sec. 6.** *"Heavy equipment rental property" means property, machinery and*
 51 *equipment held in the inventory of a heavy equipment rental company for sale or*
 52 *rental in the regular course of business. The term includes, without limitation,*
 53 *property, machinery and equipment that is customarily used or designed for*

1 *construction and industrial purposes, including, without limitation, earthmoving*
2 *equipment, lift equipment, material handling equipment, pumps, generators,*
3 *compressors, portable power equipment, heating, ventilation and air conditioning*
4 *equipment, portable offices, containers, tank trailers and self-propelled*
5 *equipment.*

6 Sec. 7. "North American Industry Classification System" or "NAICS"
7 *means the 2022 North American Industry Classification System, as published by*
8 *the Bureau of the Census of the United States Department of Commerce.*

9 Sec. 8. "Rent," "rental" or "renting" means entering into an agreement
10 *with a heavy equipment rental company for the use of heavy equipment rental*
11 *property in exchange for consideration for a period:*

12 1. *Not to exceed 365 days; or*

13 2. *That is open-ended under the terms of the rental contract with no*
14 *specified end date.*

15 Sec. 9. 1. "Rental charge" means the total amount of consideration,
16 *including, without limitation, cash, credit, property and services, charged by a*
17 *heavy equipment rental company for the rental of heavy equipment rental*
18 *property, valued in money, whether received in money or otherwise, and without*
19 *any deduction for:*

20 (a) *The cost of the heavy equipment rental property to the heavy equipment*
21 *rental company;*

22 (b) *The cost of materials used, labor or service cost, interest paid, losses, the*
23 *cost of transportation to the heavy equipment rental company, taxes imposed on*
24 *the heavy equipment rental company or any other expense of the heavy*
25 *equipment rental company; and*

26 (c) *Any charges by the heavy equipment rental company for any services*
27 *necessary to complete the rental, including, without limitation, any delivery*
28 *charges which are not stated separately and any installation charges which are*
29 *not stated separately.*

30 2. *The term does not include:*

31 (a) *Any fees or charges for the delivery or transportation of heavy equipment*
32 *rental property which are stated separately;*

33 (b) *Any installation or other service charges which are stated separately;*

34 (c) *Any discounts, including, without limitation, those in the form of cash,*
35 *term or coupons that are not reimbursed by a third party, which are allowed by*
36 *the heavy equipment rental company and taken by the renter on a rental;*

37 (d) *Any interest, financing or carrying charges from credit extended on the*
38 *rental of heavy equipment rental property, if stated separately;*

39 (e) *Any taxes legally imposed directly on the renter which are stated*
40 *separately; and*

41 (f) *Any other separately stated charges or fees ~~+~~, including, without*
42 *limitation, any separately stated fee for recovery of property taxes imposed on*
43 *heavy equipment rental property pursuant to this chapter.*

44 Sec. 10. "Renter" means a person who rents heavy equipment rental
45 *property from a heavy equipment rental company in this State.*

46 Sec. 11. 1. Each person responsible for maintaining the records of a
47 *heavy equipment rental company shall:*

48 (a) *Keep such records as may be necessary to determine the compliance of*
49 *the heavy equipment rental company with the provisions of section 15 of this act;*

50 (b) *Preserve such records for 5 years or until any litigation or prosecution*
51 *related to compliance with section 15 of this act is finally determined, whichever*
52 *is longer; and*

1 (c) Make such records available for inspection by the Department upon
2 demand at reasonable times during regular business hours.

3 2. The Department may adopt regulations specifying the types of records
4 which must be kept to determine the compliance of a heavy equipment rental
5 company with the provisions of section 15 of this act.

6 Sec. 12. To verify the accuracy of any report filed pursuant to section 15 of
7 this act or, if no such report is filed, to determine the compliance of a heavy
8 equipment rental company with section 15 of this act, the Department, or any
9 person authorized in writing by the Department, may examine the books, papers
10 and records of any person who is required to comply with section 15 of this act.

11 Sec. 13. 1. Except as otherwise provided in section 14 of this act, a heavy
12 equipment rental company may impose a recovery fee in an amount ~~equal~~ not
13 to exceed 2 percent of the rental charge for the rental of heavy equipment rental
14 property to a renter.

15 2. The amount of any recovery fee imposed pursuant to subsection 1 must
16 be separately stated on an invoice provided to a renter of heavy equipment rental
17 property.

18 3. A heavy equipment rental company that imposes a recovery fee pursuant
19 to subsection 1 shall:

20 (a) Hold the amount of all recovery fees collected in a separate account; and

21 (b) Use the money in the separate account only to offset any taxes imposed
22 pursuant to this chapter on heavy equipment rental property, ~~and make any~~
23 ~~payment required by section 15 of this act.~~

24 Sec. 14. A heavy equipment rental company shall not charge a recovery fee
25 pursuant to section 13 of this act for the rental of any heavy equipment rental
26 property to:

27 1. The United States, its unincorporated agencies and instrumentalities;

28 2. Any incorporated agency or instrumentality of the United States wholly
29 owned by the United States or by a corporation wholly owned by the United
30 States;

31 3. The State of Nevada, its unincorporated agencies and instrumentalities;

32 4. Any county, city, district or other political subdivision of this State; and

33 5. Any other person or entity that this State is prohibited from taxing under
34 the United States Constitution, laws or treaties of the United States or the Nevada
35 Constitution.

36 Sec. 15. ~~It~~ Not later than August 15 of each calendar year, a heavy
37 equipment rental company that imposes a recovery fee pursuant to section 13 of
38 this act shall file with the Department, on a form prescribed by the Department, a
39 report which separately states the amount of:

40 ~~(a)~~ 1. The recovery fees collected by the heavy equipment rental company
41 during the immediately preceding fiscal year; and

42 ~~(b)~~ 2. The taxes imposed pursuant to this chapter on the heavy equipment
43 rental property of the heavy equipment rental company for the immediately
44 preceding fiscal year.

45 ~~2. If, based on the report filed pursuant to subsection 1, the amount of the~~
46 ~~recovery fees collected by the heavy equipment rental company during the~~
47 ~~immediately preceding fiscal year exceeds the amount of taxes imposed pursuant~~
48 ~~to this chapter on the heavy equipment rental property of the heavy equipment~~
49 ~~rental company for the immediately preceding fiscal year, the heavy equipment~~
50 ~~rental company must, not later than 30 days after the due date of the report, pay a~~
51 ~~pro rata amount of the excess to the county treasurer of each county in this State~~
52 ~~that imposed taxes pursuant to this chapter on the heavy equipment rental~~
53 ~~property of the heavy equipment rental company for the immediately preceding~~

~~fiscal year. The amount paid to the county treasurer of a county pursuant to this subsection must be based on the amount of taxes imposed pursuant to this chapter by the county on the heavy equipment rental property of the heavy equipment rental company for the immediately preceding fiscal year in relation to the total amount of taxes imposed pursuant to this chapter statewide on the heavy equipment rental property of the heavy equipment rental company for the immediately preceding fiscal year.~~

~~3. A county treasurer who receives a payment pursuant to subsection 2 shall apportion the amount of the money paid in the same manner that taxes imposed pursuant to this chapter are apportioned pursuant to NRS 361.745 and 361.755.~~

~~4. Any late payment of an amount required to be paid by subsection 2 is subject to the same interest and penalties as a late payment of any tax imposed pursuant to this chapter, and any amount required to be paid by subsection 2 may be collected in the same manner as any tax imposed pursuant to this chapter.~~

Sec. 16. 1. A person shall not:

(a) Make, cause to be made or permit to be made any false or fraudulent report or false statement in any report ~~that~~ with intent to defraud ~~for to evade payment of any amount required to be paid pursuant to~~ in violation of the requirements of subsection 3 of section ~~15~~ 13 of this act;

(b) Make, cause to be made or permit to be made any false entry in books, records or accounts with intent to defraud ~~for to evade the payment of any amount required to be paid pursuant to~~ in violation of the requirements of subsection 3 of section ~~15~~ 13 of this act; or

(c) Keep, cause to be kept or permit to be kept more than one set of books, records or accounts with intent to defraud ~~for to evade the payment of any amount required to be paid pursuant to~~ in violation of the requirements of subsection 3 of section ~~15~~ 13 of this act.

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

Sec. 17. ~~Chapter 372 of NRS is hereby amended by adding thereto a new section to read as follows:~~

~~1. In administering the provisions of this chapter, a recovery fee imposed pursuant to section 13 of this act must be deemed not to be included in the sales price for the rental of heavy equipment rental property to a renter.~~

~~2. As used in this section:~~

~~(a) "Heavy equipment rental property" has the meaning ascribed to it in section 6 of this act.~~

~~(b) "Rental" has the meaning ascribed to it in section 8 of this act.~~

~~(c) "Renter" has the meaning ascribed to it in section 10 of this act.~~

~~(Deleted by amendment.)~~

Sec. 18. ~~NRS 374.070 is hereby amended to read as follows:~~

~~374.070 1. "Sales price" means the total amount for which tangible property is sold, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:~~

~~(a) The cost of the property sold.~~

~~(b) The cost of the materials used, labor or service cost, interest charged, losses, or any other expenses.~~

~~(c) The cost of transportation of the property before its purchase.~~

~~2. The total amount for which property is sold includes all of the following:~~

~~(a) Any services that are a part of the sale.~~

~~(b) Any amount for which credit is given to the purchaser by the seller.~~

~~3. "Sales price" does not include any of the following:~~

~~(a) Cash discounts allowed and taken on sales.~~

1 ~~— (b) The amount charged for property returned by customers when the entire~~
2 ~~amount charged therefor is refunded in cash or credit, except that this exclusion~~
3 ~~does not apply in any instance when the customer, in order to obtain the refund, is~~
4 ~~required to purchase other property at a price greater than the amount charged for~~
5 ~~the property that is returned.~~

6 ~~— (c) The amount charged for labor or services rendered in installing or applying~~
7 ~~the property sold.~~

8 ~~— (d) The amount of any tax, not including any manufacturers' or importers'~~
9 ~~excise tax, imposed by the United States upon or with respect to retail sales,~~
10 ~~whether imposed upon the retailer or the consumer.~~

11 ~~— (e) The amount of any tax imposed by the State of Nevada upon or with~~
12 ~~respect to the storage, use or other consumption of tangible personal property~~
13 ~~purchased from any retailer.~~

14 ~~— (f) The amount of any allowance against the selling price given by a retailer for~~
15 ~~the value of a used vehicle or vessel which is taken in trade on the purchase of~~
16 ~~another vehicle or vessel.~~

17 ~~— (g) The amount of a recovery fee imposed pursuant to section 13 of this act~~
18 ~~which is separately stated in accordance with that section. (Deleted by~~
19 ~~amendment.)~~

20 Sec. 19. This act becomes effective on July 1, 2025.

Senate Bill No. 196–Senator Cannizzaro

CHAPTER.....

AN ACT relating to taxation; providing for the imposition, administration, collection and enforcement of a recovery fee to offset property taxes levied on certain heavy equipment; providing penalties; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, all property of every kind and nature in this State is subject to property taxes unless the property is exempt from such taxation. (NRS 361.045) In general, this bill authorizes a heavy equipment rental company that is primarily engaged in the business of renting heavy equipment, without an operator, from a location in this State to charge a recovery fee to offset the property taxes levied on such heavy equipment. Under existing regulations, such a recovery fee would be excluded from the sales or use tax charged for the rental of the heavy equipment. (NAC 372.940)

Section 13 of this bill authorizes such a heavy equipment rental company to charge a recovery fee in an amount not to exceed 2 percent of the rental charge for the rental of the heavy equipment. Under **section 13**, a heavy equipment rental company that charges a recovery fee is required to: (1) separately state on the invoice provided to the renter the amount of the recovery fee charged to the renter; (2) hold the recovery fee in a separate account; and (3) use the proceeds of the recovery fee to offset the property taxes levied on heavy equipment rental property. **Section 14** of this bill exempts from the charging of a recovery fee the rental of any heavy equipment rental property to certain governmental entities.

Section 15 of this bill requires a heavy equipment rental company to submit to the Department of Taxation an annual report stating the amount of the recovery fees collected by the heavy equipment rental company during the immediately preceding fiscal year and the amount of the property taxes levied on the heavy equipment rental property of the heavy equipment rental company for the immediately preceding fiscal year.

Sections 4-10 of this bill define certain terms relating to the imposition of the recovery fee on the rental of heavy equipment rental property. **Section 3** of this bill establishes the applicability of those definitions.

Sections 11 and 12 of this bill establish provisions governing the retention and examination of records relevant to the recovery fee. **Section 16** of this bill provides that a person who submits a false or fraudulent report concerning the recovery fee or falsifies entries in or keeps more than one set of books, records or accounts, with intent to defraud in violation of the requirement to use the recovery fees only to offset property taxes, is guilty of a gross misdemeanor.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets [omitted material] is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. (Deleted by amendment.)



83rd Session (2025)

- 2 -

Sec. 2. Chapter 361 of NRS is hereby amended by adding thereto the provisions set forth as sections 3 to 16, inclusive, of this act.

Sec. 3. *As used in sections 3 to 16, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 4 to 10, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 4. 1. *“Affiliate” means a person who, directly or indirectly, through one or more persons or intermediaries, controls, is controlled by or is under common control with a specified person.*

2. *As used in this section, “control” means:*

(a) *Direct or indirect ownership, control or possession of 50 percent or more of the equity ownership of a person; or*

(b) *Possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract or through other means.*

Sec. 5. 1. *“Heavy equipment rental company” means a person who is classified under 532412 or 532310 of the North American Industry Classification System, and is primarily engaged in the business of renting heavy equipment rental property, without an operator, to the public from a location in this State.*

2. *The term does not include a person who is:*

(a) *Engaged in the business of renting heavy equipment rental property primarily to related persons or affiliates who operate or drive, or both operate and drive, such equipment, regardless of the NAICS code that applies to the business; or*

(b) *Primarily engaged in the business of renting heavy equipment rental property with an operator.*

Sec. 6. *“Heavy equipment rental property” means property, machinery and equipment held in the inventory of a heavy equipment rental company for sale or rental in the regular course of business. The term includes, without limitation, property, machinery and equipment that is customarily used or designed for construction and industrial purposes, including, without limitation, earthmoving equipment, lift equipment, material handling equipment, pumps, generators, compressors, portable power equipment, heating, ventilation and air conditioning equipment, portable offices, containers, tank trailers and self-propelled equipment.*



83rd Session (2025)

- 3 -

Sec. 7. *“North American Industry Classification System” or “NAICS” means the 2022 North American Industry Classification System, as published by the Bureau of the Census of the United States Department of Commerce.*

Sec. 8. *“Rent,” “rental” or “renting” means entering into an agreement with a heavy equipment rental company for the use of heavy equipment rental property in exchange for consideration for a period:*

1. *Not to exceed 365 days; or*
2. *That is open-ended under the terms of the rental contract with no specified end date.*

Sec. 9. 1. *“Rental charge” means the total amount of consideration, including, without limitation, cash, credit, property and services, charged by a heavy equipment rental company for the rental of heavy equipment rental property, valued in money, whether received in money or otherwise, and without any deduction for:*

(a) *The cost of the heavy equipment rental property to the heavy equipment rental company;*

(b) *The cost of materials used, labor or service cost, interest paid, losses, the cost of transportation to the heavy equipment rental company, taxes imposed on the heavy equipment rental company or any other expense of the heavy equipment rental company; and*

(c) *Any charges by the heavy equipment rental company for any services necessary to complete the rental, including, without limitation, any delivery charges which are not stated separately and any installation charges which are not stated separately.*

2. *The term does not include:*

(a) *Any fees or charges for the delivery or transportation of heavy equipment rental property which are stated separately;*

(b) *Any installation or other service charges which are stated separately;*

(c) *Any discounts, including, without limitation, those in the form of cash, term or coupons that are not reimbursed by a third party, which are allowed by the heavy equipment rental company and taken by the renter on a rental;*

(d) *Any interest, financing or carrying charges from credit extended on the rental of heavy equipment rental property, if stated separately;*

(e) *Any taxes legally imposed directly on the renter which are stated separately; and*



83rd Session (2025)

- 4 -

(f) Any other separately stated charges or fees, including, without limitation, any separately stated fee for recovery of property taxes imposed on heavy equipment rental property pursuant to this chapter.

Sec. 10. "Renter" means a person who rents heavy equipment rental property from a heavy equipment rental company in this State.

Sec. 11. 1. Each person responsible for maintaining the records of a heavy equipment rental company shall:

(a) Keep such records as may be necessary to determine the compliance of the heavy equipment rental company with the provisions of section 15 of this act;

(b) Preserve such records for 5 years or until any litigation or prosecution related to compliance with section 15 of this act is finally determined, whichever is longer; and

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

2. The Department may adopt regulations specifying the types of records which must be kept to determine the compliance of a heavy equipment rental company with the provisions of section 15 of this act.

Sec. 12. To verify the accuracy of any report filed pursuant to section 15 of this act or, if no such report is filed, to determine the compliance of a heavy equipment rental company with section 15 of this act, the Department, or any person authorized in writing by the Department, may examine the books, papers and records of any person who is required to comply with section 15 of this act.

Sec. 13. 1. Except as otherwise provided in section 14 of this act, a heavy equipment rental company may impose a recovery fee in an amount not to exceed 2 percent of the rental charge for the rental of heavy equipment rental property to a renter.

2. The amount of any recovery fee imposed pursuant to subsection 1 must be separately stated on an invoice provided to a renter of heavy equipment rental property.

3. A heavy equipment rental company that imposes a recovery fee pursuant to subsection 1 shall:

(a) Hold the amount of all recovery fees collected in a separate account; and

(b) Use the money in the separate account only to offset any taxes imposed pursuant to this chapter on heavy equipment rental property.



83rd Session (2025)

- 5 -

Sec. 14. *A heavy equipment rental company shall not charge a recovery fee pursuant to section 13 of this act for the rental of any heavy equipment rental property to:*

- 1. The United States, its unincorporated agencies and instrumentalities;*
- 2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States;*
- 3. The State of Nevada, its unincorporated agencies and instrumentalities;*
- 4. Any county, city, district or other political subdivision of this State; and*
- 5. Any other person or entity that this State is prohibited from taxing under the United States Constitution, laws or treaties of the United States or the Nevada Constitution.*

Sec. 15. *Not later than August 15 of each calendar year, a heavy equipment rental company that imposes a recovery fee pursuant to section 13 of this act shall file with the Department, on a form prescribed by the Department, a report which separately states the amount of:*

- 1. The recovery fees collected by the heavy equipment rental company during the immediately preceding fiscal year; and*
- 2. The taxes imposed pursuant to this chapter on the heavy equipment rental property of the heavy equipment rental company for the immediately preceding fiscal year.*

Sec. 16. *1. A person shall not:*

(a) Make, cause to be made or permit to be made any false or fraudulent report or false statement in any report with intent to defraud in violation of the requirements of subsection 3 of section 13 of this act;

(b) Make, cause to be made or permit to be made any false entry in books, records or accounts with intent to defraud in violation of the requirements of subsection 3 of section 13 of this act; or

(c) Keep, cause to be kept or permit to be kept more than one set of books, records or accounts with intent to defraud in violation of the requirements of subsection 3 of section 13 of this act.

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

Secs. 17 and 18. (Deleted by amendment.)

Sec. 19. This act becomes effective on July 1, 2025.

20 ~~~~~ 25



83rd Session (2025)

NRS 360.095 Principles for adoption of regulations, policies of enforcement and policies for auditing of taxpayers by Nevada Tax Commission. In the adoption of regulations, policies of enforcement, and policies for auditing of taxpayers, with respect to all taxes and fees for whose administration the Department is responsible, the Nevada Tax Commission shall apply the following principles:

1. Forms, instructions and regulations governing the computation of the amount of tax due must be brief and easily understood.

2. In cases where another authority, such as the United States or a local government, also imposes a tax upon the same property or revenue, the mechanism for collecting the tax imposed by the State must be as nearly compatible with the collection of the other taxes as is feasible.

3. Unless a change is made necessary by statute or to preserve compatibility with a tax imposed by another authority, the forms, instructions and regulations must remain the same from year to year, to make the taxpayer's liability as predictable as is feasible.

4. Exemptions or waivers, where permitted by statute, must be granted:

(a) Equitably among eligible taxpayers; and

(b) As sparingly as is consistent with the legislative intent, to retain the broadest feasible base for the tax affected.

5. Audits and other procedures for enforcement must be applied as uniformly as is feasible, not only as among persons subject to a particular tax but also as among different taxes, but must consider a weighting of indicators of noncompliance.

6. Collection of taxes due must be pursued in an equitable manner, so that every taxpayer pays the full amount imposed by law.

(Added to NRS by 1993, 1232; A 2003, 20th Special Session, 18)

NAC 360.700 Contact to schedule appointment; contents of auditor's letter; period covered by audit; written request for extension of commencement date or estimated completion date; consequences of failure to provide necessary records. (NRS 360.090, 360.232, 360.2915)

1. As soon as practicable after selection of an account for audit, the auditor assigned to the audit shall attempt to contact the taxpayer by telephone to schedule an appointment that is convenient for the taxpayer and the auditor for the purpose of performing the audit. If the auditor is unable to contact the taxpayer by telephone, the auditor shall send a letter to the taxpayer requesting the taxpayer to contact the auditor to schedule an appointment for the purpose of performing the audit.

2. In scheduling an audit, the auditor and the taxpayer must discuss:

- (a) A date on which to commence the audit;
- (b) An estimate of the date by which the audit will be completed;
- (c) The first and last months of the audit period;
- (d) The nature of the business being audited and the availability of records;
- (e) The hours during which the records will be available for review by the auditor;
- (f) The contact person with whom the auditor is to work in conducting the audit and reviewing the results of the audit; and

(g) The criteria set forth in subsection 4 for changing the period that the audit will cover and extending the commencement date or estimated completion date, or both, of the audit.

3. After contacting the taxpayer pursuant to subsection 1, the auditor shall send a letter to the taxpayer which includes:

- (a) The date, time and location of the first appointment for the audit;
- (b) The first and last months of the audit period;
- (c) The records that the taxpayer must make available for the audit;
- (d) The estimated completion date of the audit;
- (e) A copy of the Taxpayers' Bill of Rights;
- (f) A copy of each statute that authorizes the Department to perform an audit and issue a deficiency determination, if necessary, and the process for appealing such a determination; and

(g) The name and telephone number of the auditor and the supervisor of the auditor.

4. The criteria to be used by the Department in determining whether to change the period that the audit will cover and to extend the commencement date or estimated completion date, or both, of the audit include, without limitation:

- (a) The time required by the taxpayer to gather records necessary for the audit; and
- (b) Circumstances determined by the Department to be beyond the control of the taxpayer or the Department.

5. A taxpayer may request an extension of the commencement date or estimated completion date, or both, of the audit. Such a request must be submitted in writing to

the auditor and must set forth the reason for the request. The auditor shall, on good cause shown, grant a reasonable extension and shall notify the taxpayer in writing of the revised commencement date or the revised estimated completion date, or both, of the audit. If an extension is granted, the statute of limitations for the finding of a deficiency will not be tolled during the period of the extension and a waiver of the statute of limitations must be obtained from the taxpayer or the audit period must be adjusted to account for the extension.

6. If a taxpayer fails to provide the records necessary to complete an audit by the estimated completion date or revised estimated completion date, the auditor may:

- (a) Determine an amount of delinquent taxes due from the records provided;
- (b) If the taxpayer has not provided any records, estimate an amount of delinquent taxes due based on information regarding the taxpayer that the Department has in its possession, including, without limitation, any returns filed by the taxpayer; or
- (c) Request the Department to issue a subpoena for the production of records by the taxpayer.

(Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)

NAC 360.702 Taxpayer's reliance on written advice; review of documentation by Director and recommendation to Commission regarding waiver of tax, interest or penalty. (NRS 360.090, 360.093, 360.294)

1. If a taxpayer provides written documentation during an audit that indicates that the taxpayer relied to his or her detriment on written advice provided by an officer, agent or employee of the Department, an opinion of the Attorney General or the Commission, or the written results of an audit of his or her records conducted by the Department, the auditor shall document the facts and circumstances relating to the issue for the audit file and shall continue the audit. Such documentation may include, without limitation:

(a) An advisory opinion issued by the Department pursuant to NAC 360.190, 360.195 and 360.200 in response to the request of the taxpayer for advice on an issue, if the facts contained in the request are similar to the facts of the transactions under review in the current audit;

(b) A letter issued by the Department to the taxpayer regarding the manner in which to account for the specific types of transactions under review in the current audit;

(c) Written documentation which establishes that the taxpayer has been audited previously by the Department and that the results of that audit conflict with the results of the current audit;

(d) An opinion or decision of the Attorney General or the Commission that addresses an issue or circumstances that are similar to the specific types of transactions under review in the current audit; and

(e) A letter issued by the Department to the taxpayer that defines the items, scope and issues reviewed in a prior audit which are similar to the specific types of transactions under review in the current audit. The occurrence of a prior audit is not conclusive evidence that relieves the taxpayer of liability in the current audit.

2. The Director shall review the documents submitted by the taxpayer pursuant to subsection 1 and decide whether to recommend a waiver of the tax, interest or penalty, pursuant to NRS 360.294, to the Commission based on the information provided by the taxpayer pursuant to subsection 1.

(Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)

NAC 360.704 Letter to taxpayer addressing audit issues upon completion of audit. (NRS 360.090) Upon completion of the audit, the Department shall issue a letter to the taxpayer setting forth:

1. The issues reviewed in the audit;
2. The period of time under review for each section of the audit, including, without limitation, sample months, if applicable;
3. The results of the audit; and
4. If the taxpayer was using an incorrect method of collecting or accruing tax on a specific transaction reviewed in the audit, the proper method of collecting or accruing tax on the transaction.

(Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)

NAC 360.706 Notice of deficiency determination; petition for redetermination; extension for filing petition; Department review; use of hearing officer; prehearing statement; extension for filing prehearing statement; notice of hearing; withdrawal of petition. (NRS 360.090, 360.350, 360.360, 360.365, 360.370)

1. If, after an audit, the Department determines that delinquent taxes are due, the Department shall issue to the taxpayer a notice of the deficiency determination. The notice must be issued on or before the estimated completion date or revised estimated completion date of the audit. The Department shall include with the notice a form prescribed by the Department for filing a petition for redetermination.

2. If the taxpayer wishes to dispute the findings of the audit, the taxpayer must petition the Department for a redetermination within 45 days after he or she is served with the notice of the deficiency determination. A petition for redetermination must be submitted:

(a) On a form prescribed by the Department for filing a petition for redetermination; or

(b) In the form of a letter which contains sufficient information to give notice to the Department that the taxpayer is disputing the deficiency determination. The letter must include, without limitation, the name of the taxpayer, the account number

assigned to the taxpayer by the Department and the amount of the tax, interest or penalty in dispute.

3. The Director may grant an extension for the filing of a petition for redetermination if the request for an extension is made in writing to the Department and the Director finds that the petition for redetermination was not filed or was filed late despite the exercise of ordinary care by and without the intent of the taxpayer and that the cause of the failure to file or late filing of the petition was circumstances beyond the control of the taxpayer. Such circumstances include, without limitation, a natural disaster or other disaster beyond the control of the taxpayer and the death or hospitalization of the person responsible for filing the petition for redetermination.

4. A petition for redetermination will be sent to a hearing officer after:

(a) The Department has reviewed any additional documentation that the taxpayer has submitted with his or her petition; and

(b) The taxpayer and the Department have not agreed to a settlement based upon such documentation provided by the taxpayer.

5. The hearing officer may request that the parties file prehearing statements. The parties may file a joint prehearing statement. If the parties cannot agree on a joint prehearing statement, each party must file its statement by the date set by the hearing officer. The prehearing statement must be limited to a brief explanation of the issues from the audit for consideration by the hearing officer and must include, without limitation:

(a) A statement of the unresolved issues that will be presented to the hearing officer, the nature of the specific transaction at issue, the amount in dispute and the legal issues involved in the matter.

(b) A statement of the issues that have been resolved by the parties, including, without limitation, the uncontested facts.

(c) A list of exhibits that each party expects to introduce at the hearing and any objections to those exhibits. The exhibits must be marked in advance of the hearing.

(d) A list of the witnesses that each party expects to testify at the hearing.

(e) An estimate of the time required for the hearing.

(f) A statement regarding whether the party will submit a posthearing brief.

6. A prehearing statement must be filed by the date set by the hearing officer. The hearing officer may grant an extension for filing the prehearing statement if the motion or stipulation requesting the extension is filed with the hearing officer before the date set for filing the statement. The hearing officer shall issue a written decision on the motion or stipulation requesting the extension.

7. Failure of a party to file a prehearing statement will not delay the scheduling of the hearing. The hearing officer shall provide notice of the hearing to the parties at least 10 days before the date of the hearing.

8. If a party wishes to raise an issue that was not included in its prehearing statement before or during the hearing, the hearing officer shall grant a continuance to allow the opposing party to prepare a response to the issue.

9. The taxpayer may, at any time, withdraw his or her petition for redetermination by submitting a written request, in the form of a letter, to the Department.

(Added to NAC by Tax Comm'n by R045-01, eff. 11-1-2001)


IN THE SUPREME COURT OF THE STATE OF NEVADA

HOHL MOTORSPORTS, INC., A
NEVADA CORPORATION,
Appellant,
vs.
THE STATE OF NEVADA
DEPARTMENT OF TAXATION,
Respondent.

No. 87189

FILED

FEB 10 2025

ELIZABETH A. BROWN
CLERK OF SUPREME COURT
BY: 
DEPUTY CLERK

ORDER REVERSING AND REMANDING

This is an appeal from a district court order dismissing a petition for judicial review of a tax determination. First Judicial District Court, Carson City; James E. Wilson, Judge.

Appellant Hohl Motorsports, Inc. (Hohl) purchased the assets of Gato Malo, Inc. (Gato). In 2022, respondent the Nevada Department of Taxation (the Department) notified Hohl that Hohl was liable for a tax deficiency of \$2,066,395.29 as a successor in interest to Gato, which had outstanding tax liabilities at the time of purchase. Hohl challenged this deficiency determination by filing a petition for judicial review on January 19, 2023.

Before filing the petition, Hohl's counsel communicated with a lawyer representative of the Department regarding compliance with the statutory procedural requirements for filing a petition for judicial review. However, this communication resulted in confusion about whether Hohl had timely complied before filing its petition; specifically, whether it had entered a "written agreement" to pay the deficiency at a later date, as required by NRS 360.395(1)(b). Regardless, on February 14, 2023, just under a month after filing its petition, Hohl paid the full amount of the

25-00353

deficiency to the Department. The Department subsequently moved to dismiss the petition for lack of subject matter jurisdiction, due to noncompliance with the statutory requirements, and the district court granted the motion and dismissed the case. Hohl argues that its email correspondence with the lawyer representative of the Department constituted a written agreement sufficient to satisfy the statutory requirements for filing a petition for judicial review. Reviewing de novo the dismissal of the petition and the interpretation of NRS 360.395, we agree. See *Am. First Fed. Credit Union v. Soro*, 131 Nev. 737, 739, 359 P.3d 105, 106 (2015) (“This court reviews a district court’s decision regarding subject matter jurisdiction de novo.”); *Pub. Emps.’ Ret. Sys. of Nev. v. Reno Newspapers, Inc.*, 129 Nev. 833, 836, 313 P.3d 221, 223 (2013) (recognizing that this court reviews issues of statutory interpretation de novo).

Where a party seeks review of an administrative agency’s official act, “[c]ourts have no inherent appellate jurisdiction . . . except where the legislature has made some statutory provision for judicial review.” *Crane v. Cont’l Tel. Co. of Cal.*, 105 Nev. 399, 401, 775 P.2d 705, 706 (1989). Because jurisdiction to review an agency decision is entirely created by statute, “strict compliance with the statutory requirements for such review is a precondition to jurisdiction.” *Kame v. Emp. Sec. Dep’t*, 105 Nev. 22, 25, 769 P.2d 66, 68 (1989), *overruled on other grounds by Jorrin v. Nevada, Emp. Sec. Div.*, 139 Nev., Adv. Op. 29, 534 P.3d 978 (2023).

NRS 360.395 provides prerequisites for judicial review of a decision by the Nevada Tax Commission. It requires the aggrieved party, before filing a petition for judicial review, to either “(a) [p]ay the amount of the determination; or (b) [e]nter into a written agreement with the Department establishing a later date by which he or she must pay the

amount of the determination.” NRS 360.395(1)(a)-(b). Thus, the statute functions to secure the disputed sum while the parties litigate the petition.

The Department has issued regulations clearly laying out the forms and other requirements for a written agreement to pay a deficiency in *installments*. See NAC 360.450; NAC 360.452; see also *Silver State Elec. Supply Co. v. State ex rel. Dep’t of Tax’n*, 123 Nev. 80, 85, 157 P.3d 710, 713 (2007) (recognizing that written installment agreements must comply with NAC 360.452). The Department’s arguments that NAC 360.450 and NAC 360.452 should also apply to an agreement to pay a lump sum at a later date are unpersuasive. Those regulations were promulgated pursuant to a statute allowing the Department to “adopt regulations providing: (a) for the payment of any tax *in installments*.” NRS 360.2915(2)(a) (emphasis added). Further, the regulations are contained in a subchapter clearly titled “Agreement of Payment of Taxes *in Installments*,” NAC 360.450 (emphasis added), and specify that the agreements they govern are “to pay taxes, interest and penalties *in installments* pursuant to NAC 360.450,” NAC 360.452(1) (emphasis added). Thus, these regulations clearly do not apply to the agreement at issue here, which was to pay a lump sum at a later date.

We therefore look to the statutory language of NRS 360.395 itself to determine what constitutes strict compliance. See *Crane*, 105 Nev. at 401, 775 P.2d at 706 (“When the legislature creates a specific procedure for review of administrative agency decisions, such procedure is controlling.”). Before filing a petition for judicial review, NRS 360.395(1)(b) requires the petitioner to “[e]nter into a written agreement with the Department establishing a later date by which he or she must pay the amount of the determination.” In the absence of more specific regulations,

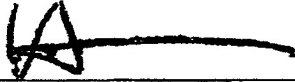
strict compliance only requires a written agreement to pay the full amount at a later date be entered before the petition is filed.


The lawyer representative of the Department sent an email on January 17, 2023, stating that once the petition was filed, the Department would extend the briefing schedule (including the time to file a motion to dismiss) for an additional 90 days to allow Hohl to either (1) pay the amount of the determination or (2) enter into a payment agreement with the Department. That email constituted an agreement in writing and was entered into before the petition was filed. Crucially, the email began by advising Hohl to file its petition by the deadline, January 19, 2023, and the Department specifically agreed to an extension for the purposes of “allow[ing] [Hohl] to pay the amount of the determination.” The most natural reading of the email is that the Department had come to an agreement with Hohl for Hohl to file its petition and then have 90 days to pay the amount of the determination. We conclude that this meets the requirements of a written agreement under NRS 360.395. Thus, it was entirely reasonable for Hohl to interpret the email as an agreement that it could file the petition first and then pay the full amount of the determination at some point within 90 days. Furthermore, when Hohl informed the Department a few weeks later that it would be paying the full amount well within the 90 days, the Department’s reply indicated that this would be satisfactory. Lastly, when Hohl actually paid the full determination within the 90 days, the Department accepted the payment without expressing any concern about the petition being untimely.

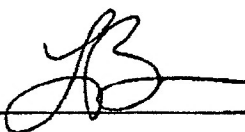
Taxpayers should be able to rely on the advice that they receive from the Department, especially where they have specifically discussed a particular issue. The Department moving to dismiss for noncompliance

with statutory requirements after advising Hohl that it had 90 days to meet those requirements violated basic notions of justice and fair play. We conclude that the January 17 email was a written agreement that strictly complied with the requirements of NRS 360.395(1)(b). Therefore, the district court erred by dismissing the petition for lack of subject matter jurisdiction. Having concluded that the district court improperly dismissed the action, we

ORDER the judgment of the district court REVERSED and REMAND for further proceedings consistent with this order


_____, C.J.
Herndon


_____, J.
Lee


_____, J.
Bell

cc: Hon. James E. Wilson, District Judge
David Wasick, Settlement Judge
Brownstein Hyatt Farber Schreck, LLP/Las Vegas
Brownstein Hyatt Farber Schreck, LLP/Reno
Attorney General/Carson City
Attorney General/Las Vegas
Carson City Clerk