

SENATE BILL NO. 252—COMMITTEE ON REVENUE
AND ECONOMIC DEVELOPMENT

(ON BEHALF OF THE DEPARTMENT OF ADMINISTRATION)

MARCH 11, 2015

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions governing the state business
license fee. (BDR 32-1185)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: Yes.

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

AN ACT relating to business; revising provisions governing the imposition, collection and enforcement of the state business license fee to establish a quarterly business license fee based on the Nevada gross revenue of a business; revising provisions relating to the issuance of state business licenses and transferring certain responsibilities from the Secretary of State to the Department of Taxation; providing penalties; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law imposes an annual fee of \$200 for a state business license that
2 must be paid to the Secretary of State. (NRS 76.100, 76.130) On July 1, 2015, this
3 fee is scheduled to change to \$100. (Chapter 429, Statutes of Nevada 2009, as last
4 amended by chapter 518, Statutes of Nevada 2013, at p. 3426)
5 **Section 163** of this bill repeals the provisions of existing law governing the
6 annual state business license fee, and **section 19** of this bill instead requires a
7 person who conducts a business in this State to pay a quarterly state business
8 license fee that is based on the industry in which the business is primarily engaged
9 and the Nevada gross revenue of the business. **Section 3** of this bill sets forth the
10 businesses that are required to pay the quarterly business license fee and the
11 businesses that are exempt from that requirement. In accordance with **section 6** of
12 this bill, the Nevada gross revenue of a business is determined by taking the amount
13 of the gross revenue of the business calculated in accordance with **section 5** of this
14 bill, situsing the gross revenue to Nevada pursuant to **section 21** of this bill and



15 making certain subtractions under **section 20** of this bill. The amount of the
16 quarterly state business license fee owed by a business is set forth in the tables
17 enacted in **sections 22-49** of this bill. **Section 164** of this bill provides that the
18 effective date of this bill is July 1, 2015.

19 **Sections 1-62** of this bill provide for the administration, collection and
20 enforcement of the quarterly state business license fee by the Department of
21 Taxation. **Section 51** of this bill: (1) authorizes the Department to revoke the state
22 business license of a person who fails to pay the quarterly business license fee; and
23 (2) requires the Secretary of State to revoke the charter or authority to transact
24 business in this State of a business entity whose state business license is revoked by
25 the Department. **Sections 51, 76, 77, 79, 81, 83, 85, 87, 89, 91, 93, 95, 97, 99, 101**
26 **and 103** of this bill prohibit the Department from issuing a new state business
27 license, and prohibit the Secretary of State from reinstating a business entity's
28 charter or authority to transact business in this State, unless the state business
29 license fee is paid. **Section 65** of this bill authorizes the Department to impose the
30 penalties and interest applicable to other fees and taxes collected by the Department
31 if a person who conducted a business fails to pay the state business license fee.
32 However, under **section 161** of this bill, no penalties or interest may be imposed for
33 a failure to pay the quarterly state business license fee which occurs before
34 September 1, 2016.

35 **Sections 75, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100 and 102** of this bill
36 change references to the current state business license so that a business entity must
37 file with its initial and annual list a declaration under penalty of perjury that it has
38 complied with the provisions governing the quarterly business license fee
39 established by this bill.

40 **Sections 69-74 and 104-159** of this bill change references to the existing state
41 business license issued by the Secretary of State to refer to the state business
42 license issued by the Department of Taxation.

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

1 **Section 1.** Title 32 of NRS is hereby amended by adding
2 thereto a new chapter to consist of the provisions set forth as
3 sections 2 to 62, inclusive, of this act.

4 **Sec. 2.** *As used in this chapter, unless the context otherwise*
5 *requires, the words and terms defined in sections 3 to 11,*
6 *inclusive, of this act have the meanings ascribed to them in those*
7 *sections.*

8 **Sec. 3. 1.** *Except as otherwise provided in subsection 2,*
9 *"business" means:*

10 *(a) Any person, except a natural person, that performs a*
11 *service or engages in a trade for profit;*

12 *(b) Any natural person engaging in a business if the person is*
13 *required to file with the Internal Revenue Service a Schedule C*
14 *(Form 1040), Profit or Loss From Business, or its equivalent or*
15 *successor form, a Schedule E (Form 1040), Supplemental Income*
16 *and Loss, or its equivalent or successor form, or a Schedule F*



1 *(Form 1040), Profit or Loss From Farming, or its equivalent or*
2 *successor form, for that activity; or*

3 *(c) Any entity organized pursuant to title 7 of NRS, including,*
4 *without limitation, those entities required to file with the Secretary*
5 *of State, whether or not the entity performs a service or engages in*
6 *a business for profit.*

7 *2. The term does not include:*

8 *(a) A governmental entity.*

9 *(b) A nonprofit religious, charitable, fraternal or other*
10 *organization that qualifies as a tax-exempt organization pursuant*
11 *to 26 U.S.C. § 501(c).*

12 *(c) A natural person who operates a business from his or her*
13 *home and whose net earnings from that business are not more*
14 *than 66 2/3 percent of the average annual wage, as computed for*
15 *the preceding calendar year pursuant to chapter 612 of NRS and*
16 *rounded to the nearest hundred dollars.*

17 *(d) A natural person whose sole business is the rental of four*
18 *or fewer dwelling units to others.*

19 *(e) A business organized pursuant to chapter 82 or 84 of NRS.*

20 *(f) A credit union organized under the provisions of chapter*
21 *678 of NRS or the Federal Credit Union Act.*

22 *(g) A grantor trust as defined by sections 671 and*
23 *7701(a)(30)(E) of the Internal Revenue Code, 26 U.S.C. §§ 671*
24 *and 7701(a)(30)(E), all of the grantors and beneficiaries of which*
25 *are natural persons or charitable entities as described in section*
26 *501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3),*
27 *excluding a trust taxable as a business entity pursuant to 26*
28 *C.F.R. § 301.7701-4(b).*

29 *(h) An estate of a natural person as defined by section*
30 *7701(a)(30)(D) of the Internal Revenue Code, 26 U.S.C. §*
31 *7701(a)(3)(D), excluding an estate taxable as a business entity*
32 *pursuant to 26 C.F.R. § 301.7701-4b.*

33 *(i) A real estate investment trust, as defined by section 856 of*
34 *the Internal Revenue Code, 26 U.S.C. § 856, and its qualified real*
35 *estate investment trust subsidiaries, as defined by section 856(i)(2)*
36 *of the Internal Revenue Code, 26 U.S.C. § 856(i)(2), except that:*

37 *(1) A real estate investment trust with any amount of its*
38 *assets in direct holdings of real estate, other than real estate it*
39 *occupies for business purposes, as opposed to holding interests in*
40 *limited partnerships or other entities that directly hold the real*
41 *estate, is a business pursuant to this section; and*

42 *(2) A limited partnership or other entity that directly holds*
43 *the real estate as described in subparagraph (1) is a business*
44 *pursuant to this section, without regard to whether a real estate*
45 *investment trust holds an interest in it.*



1 (j) *A real estate mortgage investment conduit, as defined by*
2 *section 860D of the Internal Revenue Code, 26 U.S.C. § 860D.*

3 (k) *A trust qualified under section 401(a) of the Internal*
4 *Revenue Code, 26 U.S.C. § 401(a).*

5 (l) *A passive entity.*

6 **Sec. 4.** *“Fiscal year” means the 12-month period beginning*
7 *on the first day of July and ending on the last day of June.*

8 **Sec. 5.** 1. *Except as otherwise provided in this section,*
9 *“gross revenue” means the total amount realized by a person from*
10 *the conduct of a business in this State, without deduction for the*
11 *cost of goods sold or other expenses incurred, that contributes to*
12 *the production of gross income, including, without limitation, the*
13 *fair market value of any property and any services received, and*
14 *any debt transferred or forgiven as consideration.*

15 2. *The term includes, without limitation:*

16 (a) *Amounts realized from the sale, exchange or other*
17 *disposition of a business’s property;*

18 (b) *Amounts realized from a business’s performance of*
19 *services;*

20 (c) *Amounts realized from another’s possession of a business’s*
21 *property or capital; and*

22 (d) *Any combination of those amounts.*

23 3. *The term does not include amounts realized from the sale,*
24 *exchange, disposition or other grant of the right to use*
25 *trademarks, trade names, patents, copyrights and similar*
26 *intellectual property.*

27 **Sec. 6.** *“Nevada gross revenue” means the gross revenue of*
28 *a person from conducting a business in this State, as adjusted*
29 *pursuant to section 20 of this act and sitused to this State pursuant*
30 *to section 21 of this act.*

31 **Sec. 7.** *“North American Industrial Classification System”*
32 *or “NAICS” means the 2012 North American Industrial*
33 *Classification System published by the Bureau of the Census of*
34 *the United States Department of Commerce.*

35 **Sec. 8.** 1. *“Pass-through revenue” means:*

36 (a) *Revenue received by a business that is required by law or*
37 *fiduciary duty to be distributed to another person or governmental*
38 *entity;*

39 (b) *Taxes collected from a third party by a business and*
40 *remitted by the business to a taxing authority;*

41 (c) *Reimbursement for advances made by a business on behalf*
42 *of a customer or client, other than with respect to services*
43 *rendered or with respect to purchases of goods by the business in*
44 *carrying out the business in which it engages;*



1 (d) Revenue received by a business that is mandated by
2 contract or subcontract to be distributed to another only if the
3 revenue constitutes:

4 (1) Sales commissions that are paid to a person who is not
5 an employee of the business, including, without limitation, a split-
6 fee real estate commission;

7 (2) The tax basis of securities underwritten by the business,
8 as determined for the purposes of federal income taxation; and

9 (3) Subcontracting payments under a contract or
10 subcontract entered into by a business to provide services, labor or
11 materials in connection with the actual or proposed design,
12 construction, remodeling, remediation or repair of improvements
13 on real property or the location of the boundaries of real property;

14 (e) Revenue received by a business that provides legal services
15 only if the revenue received by the business is:

16 (1) Mandated by law, fiduciary duty or contract to be
17 distributed to a claimant by the claimant's attorney or to another
18 on behalf of a claimant by the claimant's attorney, including,
19 without limitation, revenue received:

20 (I) For damages due to a client represented by the
21 business;

22 (II) That are subject to a lien or other contractual
23 obligation arising out of the representation provided by the
24 business, other than fees owed to the business for the provision of
25 legal services;

26 (III) That are subject to a subrogation interest or other
27 third-party contractual claim; and

28 (IV) That are required to be paid to another attorney
29 who provided legal services in a matter and who is not a member,
30 partner, shareholder or employee of the business; and

31 (2) Reimbursement of the expenses incurred by the
32 business in providing legal services to a claimant that are specific
33 to the claimant's matter and that are not general operating
34 expenses of the business; or

35 (f) Revenue received by a business that is part of an affiliated
36 group from another member of the affiliated group.

37 2. As used in this section:

38 (a) "Affiliated group" means a group of two or more
39 businesses, each of which is controlled by one or more common
40 owners or by one or more members of the group.

41 (b) "Controlled by" means the direct or indirect ownership,
42 control or possession of the power to vote 50 percent of the
43 outstanding voting securities of a business.

44 (c) "Sales commission" means:



1 (1) Any form of compensation paid to a person for
2 engaging in an act for which a license is required pursuant to
3 chapter 645 of NRS; or

4 (2) Compensation paid to a sales representative by a
5 principal in an amount that is based on the amount or level of
6 certain orders for or sales on behalf of the principal and that the
7 principal is required to report on Internal Revenue Service Form
8 1099-MISC, Miscellaneous Income.

9 **Sec. 9.** "State business license" means the business license
10 required pursuant to this chapter.

11 **Sec. 10.** "State business license fee" means the business
12 license fee required to be paid pursuant to this chapter.

13 **Sec. 11.** "Wages" means any remuneration paid for personal
14 services, including, without limitation, commissions, and bonuses
15 and remuneration payable in any medium other than cash.

16 **Sec. 12. 1.** For the purposes of this chapter, a business is a
17 "passive entity" only if:

18 (a) The business is a general partnership, limited-liability
19 partnership or limited partnership or a trust, other than a business
20 trust;

21 (b) During the period for which gross revenue of the business
22 is reported pursuant to section 19 of this act, the business's federal
23 gross income consists of at least 90 percent of the following
24 income:

25 (1) Dividends, interest, foreign currency exchange gain,
26 periodic and nonperiodic payments with respect to notional
27 principal contracts, option premiums, cash settlements or
28 termination payments with respect to a financial instrument, and
29 income from a limited-liability company;

30 (2) Capital gains from the sale of real property, gains from
31 the sale of commodities traded on a commodities exchange and
32 gains from the sale of securities; and

33 (3) Royalties, bonuses or delay rental income from mineral
34 properties and income from other non-operating mineral interests;
35 and

36 (c) The business does not receive more than 10 percent of its
37 federal gross income from conducting an active trade or business.

38 2. As used in paragraph (b) of subsection 1, the term
39 "income" does not include any:

40 (a) Rent; or

41 (b) Income received by a non-operator from mineral properties
42 under a joint operating agreement if the non-operator is a member
43 of an affiliated group and another member of that group is the
44 operator under that joint operating agreement.

45 3. For the purposes of paragraph (c) of subsection 1:



1 (a) Except as otherwise provided in this subsection, a business
2 is "conducting an active trade or business" if:

3 (1) The activities being carried on by the business include
4 one or more active operations that form a part of the process of
5 earning income or profit, and the entity performs active
6 management and operating functions; or

7 (2) Any assets, including, without limitation, royalties,
8 patents, trademarks and other intangible assets, held by the
9 business are used in the active trade or business of one or more
10 related entities.

11 (b) The ownership of a royalty interest or a non-operating
12 working interest in mineral rights does not constitute the conduct
13 of an active trade or business.

14 (c) The payment of compensation to employees or independent
15 contractors for financial or legal services reasonably necessary for
16 the operation of a business does not constitute the conduct of an
17 active trade or business.

18 (d) Holding a seat on the board of directors of a business does
19 not by itself constitute the conduct of an active trade or business.

20 (e) Activities performed by a business include activities
21 performed by persons outside the business, including independent
22 contractors, to the extent that those persons perform services on
23 behalf of the business and those services constitute all or any part
24 of the business's trade or business.

25 **Sec. 13. 1.** For the purposes of this chapter, a person shall
26 be deemed to be conducting a business in this State if a business
27 for which the person is responsible:

28 (a) Is organized pursuant to title 7 of NRS, other than a
29 business organized pursuant to:

30 (1) Chapter 82 or 84 of NRS; or

31 (2) Chapter 81 of NRS if the business is a nonprofit
32 religious, charitable, fraternal or other organization that qualifies
33 as a tax-exempt organization pursuant to 26 U.S.C. § 501(c);

34 (b) Has an office or other base of operations in this State;

35 (c) Has a registered agent in this State; or

36 (d) Pays wages or other remuneration to a natural person who
37 performs in this State any of the duties for which he or she is paid.

38 2. As used in this section, "registered agent" has the meaning
39 ascribed to it in NRS 77.230.

40 **Sec. 14.** The Department shall:

41 1. Administer and enforce the provisions of this chapter, and
42 may adopt such regulations as it deems appropriate for those
43 purposes.



1 2. *Deposit all fees, interest and penalties it receives pursuant*
2 *to this chapter in the State Treasury for credit to the State General*
3 *Fund.*

4 **Sec. 15. 1.** *Each person responsible for maintaining the*
5 *records of a business shall:*

6 (a) *Keep such records as may be necessary to determine the*
7 *amount of the state business license fee owed by the business*
8 *pursuant to the provisions of this chapter;*

9 (b) *Preserve those records for 4 years or until any litigation or*
10 *prosecution pursuant to this chapter is finally determined,*
11 *whichever is longer; and*

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

15 2. *The Department may by regulation specify the types of*
16 *records which must be kept to determine the amount of the state*
17 *business license fee owed by the business.*

18 **Sec. 16.** *The Executive Director may request from any other*
19 *governmental agency or officer such information as the Executive*
20 *Director deems necessary to carry out the provisions of this*
21 *chapter. If the Executive Director obtains any confidential*
22 *information pursuant to such a request, he or she shall maintain*
23 *the confidentiality of that information in the same manner and to*
24 *the same extent as provided by law for the agency or officer from*
25 *whom the information was obtained.*

26 **Sec. 17. 1.** *To verify the accuracy of any report filed by a*
27 *person conducting a business in this State pursuant to section 19*
28 *of this act or, if no such report is filed by a business, to determine*
29 *the amount of the state business license fee required to be paid,*
30 *the Department, or any person authorized in writing by the*
31 *Department, may examine the books, papers and records of any*
32 *person who may be liable for the state business license fee.*

33 2. *Any person who may be liable for the state business license*
34 *fee and who keeps outside of this State any books, papers or*
35 *records relating thereto shall pay to the Department an amount*
36 *equal to the allowance provided for state officers and employees*
37 *generally while traveling outside of the State for each day or*
38 *fraction thereof during which an employee of the Department is*
39 *engaged in examining those documents, plus any other actual*
40 *expenses incurred by the employee while he or she is absent from*
41 *his or her regular place of employment to examine those*
42 *documents.*

43 **Sec. 18. 1.** *A person shall not conduct a business in this*
44 *State unless and until the person obtains a state business license*
45 *issued by the Department.*



1 2. *An application for a state business license must:*

2 (a) *Be made upon a form prescribed by the Department;*

3 (b) *Set forth the name under which the applicant transacts or*
4 *intends to transact business or, if the applicant is an entity*
5 *organized pursuant to title 7 of NRS and on file with the Secretary*
6 *of State, the exact name on file with the Secretary of State, the*
7 *number assigned by the Secretary of State, if known, and the*
8 *location in this State of the place or places of business; and*

9 (c) *Include any other information that the Department deems*
10 *necessary.*

11 ↳ *If the applicant is an entity organized pursuant to title 7 of NRS*
12 *and on file with the Secretary of State and the applicant has no*
13 *location in this State of its place of business, the address of its*
14 *registered agent shall be deemed to be the location in this State of*
15 *its place of business.*

16 3. *The application and report required by this section must be*
17 *signed pursuant to NRS 239.330 by:*

18 (a) *The owner of a business that is owned by a natural person.*

19 (b) *A member or partner of an association or partnership.*

20 (c) *A general partner of a limited partnership.*

21 (d) *A managing partner of a limited-liability partnership.*

22 (e) *A manager or managing member of a limited-liability*
23 *company.*

24 (f) *An officer of a corporation or some other person*
25 *specifically authorized by the corporation to sign the application.*

26 4. *If the application for a state business license is defective in*
27 *any respect, the Department may return the application for*
28 *correction.*

29 5. *The state business license required by this section is in*
30 *addition to any license to conduct business that must be obtained*
31 *from the local jurisdiction in which the business is being*
32 *conducted.*

33 6. *As used in this section, "registered agent" has the meaning*
34 *ascribed to it in NRS 77.230.*

35 **Sec. 19. 1.** *In addition to obtaining a state business license*
36 *pursuant to section 18 of this act, a person conducting a business*
37 *in this State during a calendar quarter of a fiscal year shall pay a*
38 *state business license fee in an amount determined pursuant to*
39 *sections 22 to 49, inclusive, of this act. The fee is due and payable*
40 *as provided in this section.*

41 2. *Each person conducting a business in this State during a*
42 *calendar quarter of a fiscal year shall, on or before the 45th day*
43 *immediately following the end of each calendar quarter of the*
44 *fiscal year, file with the Department a report on a form prescribed*



1 *by the Department. The report required by this subsection must*
2 *be:*

3 *(a) Signed pursuant to NRS 239.330 by the person required to*
4 *file the return or by the person's authorized agent;*

5 *(b) State the gross revenue and the Nevada gross revenue of*
6 *the business for the calendar quarter;*

7 *(c) Be accompanied by the state business license fee*
8 *determined pursuant to sections 22 to 49, inclusive, of this act for*
9 *the business category in which the business conducted by the*
10 *person was primarily engaged during the calendar quarter; and*

11 *(d) Include such other information as is required by the*
12 *Department.*

13 *3. For the purposes of determining the amount of the state*
14 *business license fee due pursuant to sections 22 to 49, inclusive, of*
15 *this act, the initial report filed with the Department pursuant to*
16 *subsection 2 must designate the business category in which the*
17 *business conducted by the person is primarily engaged. A person*
18 *conducting a business may not change the business category*
19 *designated in the initial report filed for that business unless the*
20 *person applies to the Department to change such designation and*
21 *the Department determines that the business is no longer*
22 *primarily engaged in the business category designated in the*
23 *initial report.*

24 *4. Upon written application made before the date on which*
25 *payment must be made, the Department may for good cause*
26 *extend by not more than 30 days the time within which a business*
27 *is required to pay the state business license fee. If the fee is paid*
28 *during the period of extension, no penalty or later charge may be*
29 *imposed for failure to pay at the time required, but the business*
30 *shall pay interest at the rate of 0.75 percent per month from the*
31 *date on which the amount would have been due without the*
32 *extension until the date of payment, unless otherwise provided in*
33 *NRS 360.232 or 360.320.*

34 *5. If a business incorrectly reports its Nevada gross revenue*
35 *for a calendar quarter, the business must file an amended return*
36 *and, for the purposes of determining the amount of the state*
37 *business license fee required to be paid, include the Nevada gross*
38 *revenue in the calendar quarter in which the Nevada gross*
39 *revenue should have been reported.*

40 *6. The state business license fee required to be paid pursuant*
41 *to this section is in addition to any fee for a license to conduct*
42 *business that must be paid to the local jurisdiction in which the*
43 *business is being conducted.*

44 **Sec. 20. 1.** *In calculating the Nevada gross revenue of a*
45 *person from conducting a business in this State for the purposes*



1 *of the state business license fee, the following amounts must be*
2 *subtracted from the gross revenue of the business:*

3 *(a) Any gross revenue which this State is prohibited from*
4 *taxing pursuant to the Constitution or laws of the United States or*
5 *the Nevada Constitution.*

6 *(b) Any gross revenue of the business attributable to interest*
7 *upon any bonds or securities of the Federal Government, the State*
8 *of Nevada or a political subdivision of this State.*

9 *(c) If the person is conducting the business in this State and is*
10 *required to pay a license fee pursuant to NRS 463.370, the amount*
11 *of the gross revenue used to determine the amount of that fee.*

12 *(d) If the person is conducting the business in this State and is*
13 *required to pay the tax on the net proceeds of minerals pursuant to*
14 *the provisions of NRS 362.100 to 362.240, inclusive, the amount of*
15 *the gross proceeds used to determine the amount of that tax.*

16 *(e) If the person is conducting the business in this State and is*
17 *required to pay the tax imposed pursuant to chapter 680B of NRS,*
18 *the amount of the total income derived from direct premiums*
19 *written and all other considerations for insurance, bail or annuity*
20 *contracts used to determine the amount of the tax imposed*
21 *pursuant to chapter 680B of NRS.*

22 *(f) Except as provided by paragraph (g), the total amount of*
23 *payments received by a health care provider:*

24 *(1) From Medicaid, Medicare, the Children's Health*
25 *Insurance Program, the Fund for Hospital Care to Indigent*
26 *Persons created pursuant to NRS 428.175 or TRICARE;*

27 *(2) For professional services provided in relation to a*
28 *workers' compensation claim; and*

29 *(3) For the actual cost to the health care provider for any*
30 *uncompensated care provided by the health care provider, except*
31 *that if the health care provider later receives payment for all or*
32 *part of that care, the health care provider must include the amount*
33 *of the payment in his or her gross revenue for the calendar*
34 *quarter in which the payment is received.*

35 *(g) If the person is conducting the business in this State as a*
36 *health care provider that is a health care institution, an amount*
37 *equal to 50 percent of the amounts described in paragraph (f) that*
38 *are received by the health care institution.*

39 *(h) If the person is conducting the business in this State as an*
40 *employee leasing company, the amount of any payments received*
41 *from a client company for wages, payroll taxes on those wages,*
42 *employee benefits and workers' compensation benefits for*
43 *employees leased to the client company.*

44 *(i) The amount of any pass-through revenue of the business.*



1 (j) *The tax basis of securities and loans sold by the business, as*
2 *determined for the purposes of federal income taxation.*

3 (k) *The amount of revenue received by the business that is*
4 *directly derived from the operation of a facility that is:*

5 (1) *Located on property owned or leased by the Federal*
6 *Government; and*

7 (2) *Managed or operated primarily to house members of the*
8 *Armed Forces of the United States.*

9 (l) *Interest income other than interest on credit sales.*

10 (m) *Dividends and distributions from corporations, and*
11 *distributive or proportionate shares of receipts and income from a*
12 *pass-through entity.*

13 (n) *Receipts from the sale, exchange or other disposition of an*
14 *asset described in section 1221 or 1231 of the Internal Revenue*
15 *Code, 26 U.S.C. § 1221 or 1231, without regard to the length of*
16 *time the business held the asset.*

17 (o) *Receipts from a hedging transaction, as defined in section*
18 *1221 of the Internal Revenue Code, 26 U.S.C. § 1221, or a*
19 *transaction accorded hedge accounting treatment under Statement*
20 *No. 133 of the Financial Accounting Standards Board,*
21 *Accounting for Derivative Instruments and Hedging Activities, to*
22 *the extent the transaction is entered into primarily to protect a*
23 *financial position, including, without limitation, managing the*
24 *risk of exposure to foreign currency fluctuations that affect assets,*
25 *liabilities, profits, losses, equity or investments in foreign*
26 *operations, to interest rate fluctuations or to commodity price*
27 *fluctuations. For the purposes of this paragraph, receipts from the*
28 *actual transfer of title of real or tangible personal property to*
29 *another business are not receipts from a hedging transaction or a*
30 *transaction accorded hedge accounting treatment.*

31 (p) *Proceeds received by a business that are attributable to the*
32 *repayment, maturity or redemption of the principal of a loan,*
33 *bond, mutual fund, certificate of deposit or marketable*
34 *instrument.*

35 (q) *The principal amount received under a repurchase*
36 *agreement or on account of any transaction properly*
37 *characterized as a loan.*

38 (r) *Proceeds received from the issuance of the business's own*
39 *stock, options, warrants, puts or calls, from the sale of the*
40 *business's treasury stock or as contributions to the capital of the*
41 *business.*

42 (s) *Proceeds received on account of payments from insurance*
43 *policies, except those proceeds received for the loss of business*
44 *revenue.*



1 (t) Damages received as a result of litigation in excess of
2 amounts that, if received without litigation, would have been gross
3 revenue pursuant to this section.

4 (u) Bad debts expensed for the purposes of federal income
5 taxation.

6 (v) Returns and refunds to customers.

7 (w) The value of cash discounts allowed by the business and
8 taken by a customer.

9 (x) The value of goods or services provided to a customer on a
10 complimentary basis.

11 (y) Amounts realized from the sale of an account receivable to
12 the extent the receipts from the underlying transaction were
13 included in the gross revenue of the business.

14 (z) If the person is conducting the business in this State and
15 owns an interest in a passive entity, the person's share of the net
16 income of the passive entity, but only to the extent the net income
17 of the passive entity was generated by the gross revenue of another
18 person.

19 2. As used in this section:

20 (a) "Children's Health Insurance Program" means the
21 program established pursuant to 42 U.S.C. §§ 1397aa to 1397jj,
22 inclusive, to provide health insurance for uninsured children from
23 low-income families in this State.

24 (b) "Client company" has the meaning ascribed to it in
25 NRS 616B.670.

26 (c) "Employee leasing company" has the meaning ascribed to
27 it in NRS 616B.670.

28 (d) "Health care institution" means:

29 (1) A medical facility as defined in NRS 449.0151; and

30 (2) A pharmacy as defined in NRS 639.012.

31 (e) "Health care provider" means a business that receives any
32 payments listed in paragraph (f) of subsection 1 as a provider of
33 health care services, including, without limitation, mental health
34 care services.

35 (f) "Medicaid" means the program established pursuant to
36 Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., to
37 provide assistance for part or all of the cost of medical care
38 rendered on behalf of indigent persons.

39 (g) "Medicare" means the program of health insurance for
40 aged persons and persons with disabilities established pursuant to
41 Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395 et seq.

42 **Sec. 21.** 1. In calculating the Nevada gross revenue of a
43 person from conducting a business in this State for the purposes
44 of the state business license fee, the gross revenue of the person
45 from conducting the business, as adjusted pursuant to section 20



1 *of this act, must be sitused to this State in accordance with the*
2 *following rules:*

3 *(a) Gross rents and royalties from real property are sitused to*
4 *this State if the real property is located in this State.*

5 *(b) Gross receipts from the sale of real property are sitused to*
6 *this State if the real property is located in this State.*

7 *(c) Gross rents and royalties from tangible personal property*
8 *are sitused to this State to the extent the tangible personal property*
9 *is located or used in this State.*

10 *(d) Gross receipts from the sale of tangible personal property*
11 *are sitused to this State if the property is delivered or shipped to a*
12 *buyer in this State, regardless of the F.O.B. point or any other*
13 *condition of sale.*

14 *(e) Gross receipts from the sale of transportation services are*
15 *sitused to this State if both the origin and destination point of the*
16 *transportation are located in this State.*

17 *(f) Gross receipts from the sale of any services not otherwise*
18 *described in this section are sitused to this State in the proportion*
19 *that the purchaser's benefit in this State, with respect to what was*
20 *purchased, bears to the purchaser's benefit everywhere with*
21 *respect to what was purchased.*

22 *(g) Gross revenue not otherwise described in this section is*
23 *sitused to this State if the gross revenue is from business done in*
24 *this State.*

25 *2. If the application of the provisions of subsection 1 do not*
26 *fairly represent the extent of the business conducted in this State,*
27 *the person conducting the business may petition the Department*
28 *for, or the Department may require, the use an alternative method*
29 *of situsing gross revenue to this State.*

30 **Sec. 22.** *1. The state business license fee required to be*
31 *paid by a person conducting a business in this State that did not*
32 *pay any wages in this State during the quarter is \$100. For the*
33 *purposes of this subsection, the term "wages" has the meaning*
34 *ascribed to it in NRS 612.190.*

35 *2. Except as otherwise provided in subsection 1, the state*
36 *business license fee required to be paid by a person conducting a*
37 *business in this State is equal to the amount set forth in sections*
38 *23 to 48, inclusive, of this act for the business category and*
39 *Nevada gross revenue of the business. If the business cannot be*
40 *categorized in a business category set forth in sections 23 to 48,*
41 *inclusive, of this act, the state business license fee for that*
42 *business is equal to the amount set forth in section 49 of this act*
43 *for the Nevada gross revenue of the business.*

44 **Sec. 23.** *1. The agriculture, forestry, fishing and hunting*
45 *business category (NAICS 11) includes all businesses primarily*



1 *engaged in agricultural production or agricultural support*
 2 *activities, or both, including, without limitation, growing crops,*
 3 *raising animals, harvesting timber and harvesting fish and other*
 4 *animals from a farm, ranch or their natural habitats.*

5 *2. Examples of businesses in this category include, without*
 6 *limitation, farms, ranches, dairies, greenhouses, nurseries,*
 7 *orchards and hatcheries.*

8 *3. This category does not include businesses primarily*
 9 *engaged in agricultural research or administering programs for*
 10 *regulating and conserving land, minerals, wildlife or forest use.*

11 *4. To determine the amount of the quarterly state business*
 12 *license fee, a business included in this category must identify the*
 13 *fee on the following table that corresponds to the Nevada gross*
 14 *revenue of the business for the quarter for which the fee will be*
 15 *paid:*

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$499	47	\$16,837,571 - 19,363,206	\$12,421
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$574	48	\$19,363,206 - 22,267,688	\$14,285
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$660	49	\$22,267,688 - 25,607,841	\$16,427
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$759	50	\$25,607,841 - 29,449,017	\$18,891
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$873	51	\$29,449,017 - 33,866,370	\$21,725
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$1,004	52	\$33,866,370 - 38,946,326	\$24,984
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$1,154	53	\$38,946,326 - 44,788,275	\$28,731
8	\$72,286 - 83,129	\$100	31	\$1,799,341 - 2,069,243	\$1,327	54	\$44,788,275 - 51,506,517	\$33,041
9	\$83,129 - 95,599	\$100	32	\$2,069,243 - 2,379,630	\$1,527	55	\$51,506,517 - 59,232,495	\$37,997
10	\$95,599 - 109,939	\$100	33	\$2,379,630 - 2,736,574	\$1,756	56	\$59,232,495 - 68,117,369	\$43,697
11	\$109,939 - 126,430	\$100	34	\$2,736,574 - 3,147,061	\$2,019	57	\$68,117,369 - 78,334,975	\$50,252
12	\$126,430 - 145,394	\$100	35	\$3,147,061 - 3,619,120	\$2,322	58	\$78,334,975 - 90,085,221	\$57,789
13	\$145,394 - 167,204	\$107	36	\$3,619,120 - 4,161,989	\$2,670	59	\$90,085,221 - 103,598,005	\$66,458
14	\$167,204 - 192,285	\$123	37	\$4,161,989 - 4,786,287	\$3,070	60	\$103,598,005 - 119,137,706	\$76,426
15	\$192,285 - 221,128	\$142	38	\$4,786,287 - 5,504,230	\$3,531	61	\$119,137,706 - 137,008,362	\$87,890
16	\$221,128 - 254,297	\$163	39	\$5,504,230 - 6,329,865	\$4,061	62	\$137,008,362 - 157,559,616	\$101,074
17	\$254,297 - 292,442	\$188	40	\$6,329,865 - 7,279,345	\$4,670	63	\$157,559,616 - 181,193,559	\$116,235
18	\$292,442 - 336,308	\$216	41	\$7,279,345 - 8,371,247	\$5,370	64	\$181,193,559 - 208,372,593	\$133,670
19	\$336,308 - 386,755	\$248	42	\$8,371,247 - 9,626,935	\$6,176	65	\$208,372,593 - 239,628,482	\$153,721
20	\$386,755 - 444,768	\$283	43	\$9,626,935 - 11,070,975	\$7,102	66	\$239,628,482 - 275,572,755	\$176,779
21	\$444,768 - 511,484	\$328	44	\$11,070,975 - 12,731,622	\$8,167	67	\$275,572,755 - And Above	\$203,296
22	\$511,484 - 588,207	\$377	45	\$12,731,622 - 14,641,365	\$9,392			
23	\$588,207 - 676,438	\$434	46	\$14,641,365 - 16,837,571	\$10,801			

16 **Sec. 24. 1. The mining, quarrying and oil and gas**
 17 **extraction business category (NAICS 21) includes all businesses**
 18 **primarily engaged in mining operations and mining support**
 19 **activities, including, without limitation, extracting:**

- 20 (a) *Naturally occurring mineral solids, such as coal and ores;*
- 21 (b) *Liquid minerals, such as crude petroleum; and*
- 22 (c) *Gases, such as natural gas.*

23 *2. Examples of businesses in this category include, without*
 24 *limitation:*

- 25 (a) *Businesses operating mines, quarries or oil and gas wells*
 26 *on their own account or for others on a contract or fee basis.*
- 27 (b) *Mining support activities, including businesses that*
 28 *perform exploration or other mining services, or both, on a*



1 *contract or fee basis, except geophysical surveying, mine site*
 2 *preparation and the construction of oil and gas pipelines.*

3 *3. As used in subsections 1 and 2, the term “mining” includes*
 4 *quarrying, well operations and beneficiating, including, without*
 5 *limitation, crushing, screening, washing, flotation and other*
 6 *preparation customarily performed at a mine site or as a part of*
 7 *mining activity.*

8 *4. To determine the amount of the quarterly state business*
 9 *license fee, a business included in this category must identify the*
 10 *fee on the following table that corresponds to the Nevada gross*
 11 *revenue of the business for the quarter for which the fee will be*
 12 *paid:*

Nevada Gross Revenue			Nevada Gross Revenue			Nevada Gross Revenue		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - \$1,250	\$100	24	\$676,438 - 777,904	\$404	47	\$16,837,571 - 19,363,206	\$10,055
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$465	48	\$19,363,206 - 22,267,688	\$11,564
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$534	49	\$22,267,688 - 25,607,841	\$13,298
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$614	50	\$25,607,841 - 29,449,017	\$15,293
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$707	51	\$29,449,017 - 33,866,370	\$17,587
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$813	52	\$33,866,370 - 38,946,326	\$20,225
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$934	53	\$38,946,326 - 44,788,275	\$23,259
8	\$72,286 - 83,129	\$100	31	\$1,799,341 - 2,069,243	\$1,075	54	\$44,788,275 - 51,506,517	\$26,748
9	\$83,129 - 95,599	\$100	32	\$2,069,243 - 2,379,630	\$1,236	55	\$51,506,517 - 59,232,495	\$30,760
10	\$95,599 - 109,939	\$100	33	\$2,379,630 - 2,736,574	\$1,421	56	\$59,232,495 - 68,117,369	\$35,374
11	\$109,939 - 126,430	\$100	34	\$2,736,574 - 3,147,061	\$1,634	57	\$68,117,369 - 78,334,975	\$40,680
12	\$126,430 - 145,394	\$100	35	\$3,147,061 - 3,619,120	\$1,879	58	\$78,334,975 - 90,085,221	\$46,782
13	\$145,394 - 167,204	\$100	6	\$3,619,120 - 4,161,989	\$2,161	59	\$90,085,221 - 103,598,005	\$53,799
14	\$167,204 - 192,285	\$100	37	\$4,161,989 - 4,786,287	\$2,486	60	\$103,598,005 - 119,137,706	\$61,869
15	\$192,285 - 221,128	\$115	38	\$4,786,287 - 5,504,230	\$2,858	61	\$119,137,706 - 137,008,362	\$71,149
16	\$221,128 - 254,297	\$132	39	\$5,504,230 - 6,329,865	\$3,287	62	\$137,008,362 - 157,559,616	\$81,822
17	\$254,297 - 292,442	\$152	40	\$6,329,865 - 7,279,345	\$3,780	63	\$157,559,616 - 181,193,559	\$94,095
18	\$292,442 - 336,308	\$175	41	\$7,279,345 - 8,371,247	\$4,347	64	\$181,193,559 - 208,372,593	\$108,209
19	\$336,308 - 386,755	\$201	42	\$8,371,247 - 9,626,935	\$4,999	65	\$208,372,593 - 239,628,482	\$124,441
20	\$386,755 - 444,768	\$231	43	\$9,626,935 - 11,070,975	\$5,749	66	\$239,628,482 - 275,572,755	\$143,107
21	\$444,768 - 511,484	\$266	44	\$11,070,975 - 12,731,622	\$6,612	67	\$275,572,755 - And Above	\$164,573
22	\$511,484 - 588,207	\$305	45	\$12,731,622 - 14,641,365	\$7,603			
23	\$588,207 - 676,438	\$351	46	\$14,641,365 - 16,837,571	\$8,744			

13 **Sec. 25. 1. The utilities business category (NAICS 22)**
 14 **includes all businesses primarily engaged in providing utility**
 15 **services, including, without limitation, electric power, natural gas,**
 16 **steam supply, water supply and sewage removal.**

17 **2. This category does not include businesses primarily**
 18 **engaged in waste management services that are described in**
 19 **section 42 of this act.**

20 **3. To determine the amount of the quarterly state business**
 21 **license fee, a business included in this category must identify the**
 22 **fee on the following table that corresponds to the Nevada gross**
 23 **revenue of the business for the quarter for which the fee will be**
 24 **paid:**



Nevada Gross Revenue				Nevada Gross Revenue				Nevada Gross Revenue			
Greater Than:		Up to and Including:	Fee:	Greater Than:		Up to and Including:	Fee:	Greater Than:		Up to and Including:	Fee:
1	\$0-	31,250	\$100	24	\$676,438-	777,904	\$1,077	47	\$16,837,571-	19,363,206	\$26,814
2	\$31,250-	35,938	\$100	25	\$777,904-	894,590	\$1,239	48	\$19,363,206-	22,267,688	\$30,837
3	\$35,938-	41,329	\$100	26	\$894,590-	1,028,779	\$1,425	49	\$22,267,688-	25,607,841	\$35,462
4	\$41,329-	47,528	\$100	27	\$1,028,779-	1,183,096	\$1,638	50	\$25,607,841-	29,449,017	\$40,781
5	\$47,528-	54,658	\$100	28	\$1,183,096-	1,360,560	\$1,884	51	\$29,449,017-	33,866,370	\$46,899
6	\$54,658-	62,857	\$100	29	\$1,360,560-	1,564,645	\$2,167	52	\$33,866,370-	38,946,326	\$53,933
7	\$62,857-	72,286	\$100	30	\$1,564,645-	1,799,341	\$2,492	53	\$38,946,326-	44,788,275	\$62,024
8	\$72,286-	83,129	\$115	31	\$1,799,341-	2,069,243	\$2,866	54	\$44,788,275-	51,506,517	\$71,327
9	\$83,129-	95,599	\$132	32	\$2,069,243-	2,379,630	\$3,295	55	\$51,506,517-	59,232,495	\$82,026
10	\$95,599-	109,939	\$152	33	\$2,379,630-	2,736,574	\$3,790	56	\$59,232,495-	68,117,369	\$94,330
11	\$109,939-	126,430	\$175	34	\$2,736,574-	3,147,061	\$4,358	57	\$68,117,369-	78,334,975	\$108,480
12	\$126,430-	145,394	\$201	35	\$3,147,061-	3,619,120	\$5,012	58	\$78,334,975-	90,085,221	\$124,751
13	\$145,394-	167,204	\$232	36	\$3,619,120-	4,161,989	\$5,764	59	\$90,085,221-	103,598,005	\$143,464
14	\$167,204-	192,285	\$266	37	\$4,161,989-	4,786,287	\$6,628	60	\$103,598,005-	119,137,706	\$164,984
15	\$192,285-	221,128	\$306	38	\$4,786,287-	5,504,230	\$7,622	61	\$119,137,706-	137,008,362	\$189,731
16	\$221,128-	254,297	\$352	39	\$5,504,230-	6,329,865	\$8,766	62	\$137,008,362-	157,559,616	\$218,191
17	\$254,297-	292,442	\$405	40	\$6,329,865-	7,279,345	\$10,081	63	\$157,559,616-	181,193,559	\$250,920
18	\$292,442-	336,308	\$466	41	\$7,279,345-	8,371,247	\$11,593	64	\$181,193,559-	208,372,593	\$288,558
19	\$336,308-	386,755	\$536	42	\$8,371,247-	9,626,935	\$13,332	65	\$208,372,593-	239,628,482	\$331,841
20	\$386,755-	444,768	\$616	43	\$9,626,935-	11,070,975	\$15,331	66	\$239,628,482-	275,572,755	\$381,618
21	\$444,768-	511,484	\$708	44	\$11,070,975-	12,731,622	\$17,631	67	\$275,572,755-	And Above	\$438,860
22	\$511,484-	588,207	\$815	45	\$12,731,622-	14,641,365	\$20,276				
23	\$588,207-	676,438	\$937	46	\$14,641,365-	16,837,571	\$23,317				

1 **Sec. 26. 1. The construction business category (NAICS 23)**
2 **includes all businesses primarily engaged in the construction of**
3 **buildings or engineering projects such as highways and utility**
4 **systems. Businesses engaged in the preparation of sites for new**
5 **construction and businesses primarily engaged in subdividing**
6 **land for sale as building sites also are included in this category.**

7 **2. Examples of businesses in this category include, without**
8 **limitation, general contractors, design-builders, construction**
9 **managers, turnkey contractors, joint-venture contractors, specialty**
10 **trade contractors, for-sale builders, speculative builders and**
11 **merchant builders.**

12 **3. To determine the amount of the quarterly state business**
13 **license fee, a business included in this category must identify the**
14 **fee on the following table that corresponds to the Nevada gross**
15 **revenue of the business for the quarter for which the fee will be**
16 **paid:**



Nevada Gross Revenue			Nevada Gross Revenue			Nevada Gross Revenue				
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:		
1	\$0-	\$100	24	\$676,438-	777,904	\$661	47	\$16,837,571-	19,363,206	\$16,463
2	\$31,250-	\$100	25	\$777,904-	894,590	\$761	48	\$19,363,206-	22,267,688	\$18,933
3	\$35,938-	\$100	26	\$894,590-	1,028,779	\$875	49	\$22,267,688-	25,607,841	\$21,773
4	\$41,329-	\$100	27	\$1,028,779-	1,183,096	\$1,006	50	\$25,607,841-	29,449,017	\$25,039
5	\$47,528-	\$100	28	\$1,183,096-	1,360,560	\$1,157	51	\$29,449,017-	33,866,370	\$28,794
6	\$54,658-	\$100	29	\$1,360,560-	1,564,645	\$1,330	52	\$33,866,370-	38,946,326	\$33,114
7	\$62,857-	\$100	30	\$1,564,645-	1,799,341	\$1,530	53	\$38,946,326-	44,788,275	\$38,081
8	\$72,286-	\$100	31	\$1,799,341-	2,069,243	\$1,759	54	\$44,788,275-	51,506,517	\$43,793
9	\$83,129-	\$100	32	\$2,069,243-	2,379,630	\$2,023	55	\$51,506,517-	59,232,495	\$50,362
10	\$95,599-	\$100	33	\$2,379,630-	2,736,574	\$2,327	56	\$59,232,495-	68,117,369	\$57,916
11	\$109,939-	\$107	34	\$2,736,574-	3,147,061	\$2,676	57	\$68,117,369-	78,334,975	\$66,603
12	\$126,430-	\$124	35	\$3,147,061-	3,619,120	\$3,077	58	\$78,334,975-	90,085,221	\$76,594
13	\$145,394-	\$142	36	\$3,619,120-	4,161,989	\$3,539	59	\$90,085,221-	103,598,005	\$88,083
14	\$167,204-	\$163	37	\$4,161,989-	4,786,287	\$4,069	60	\$103,598,005-	119,137,706	\$101,295
15	\$192,285-	\$188	38	\$4,786,287-	5,504,230	\$4,680	61	\$119,137,706-	137,008,362	\$116,489
16	\$221,128-	\$216	39	\$5,504,230-	6,329,865	\$5,382	62	\$137,008,362-	157,559,616	\$133,963
17	\$254,297-	\$249	40	\$6,329,865-	7,279,345	\$6,189	63	\$157,559,616-	181,193,559	\$154,057
18	\$292,442-	\$286	41	\$7,279,345-	8,371,247	\$7,118	64	\$181,193,559-	208,372,593	\$177,166
19	\$336,308-	\$329	42	\$8,371,247-	9,626,935	\$8,185	65	\$208,372,593-	239,628,482	\$203,741
20	\$386,755-	\$378	43	\$9,626,935-	11,070,975	\$9,413	66	\$239,628,482-	275,572,755	\$234,302
21	\$444,768-	\$435	44	\$11,070,975-	12,731,622	\$10,825	67	\$275,572,755-	And Above	\$269,447
22	\$511,484-	\$500	45	\$12,731,622-	14,641,365	\$12,449				
23	\$588,207-	\$575	46	\$14,641,365-	16,837,571	\$14,316				

1 **Sec. 27. 1. The manufacturing business category (NAICS**
2 **31, 32 and 33) includes all businesses primarily engaged in the**
3 **mechanical, physical or chemical transformation of materials,**
4 **substances or components into new products.**

5 **2. Examples of businesses in this category include, without**
6 **limitation, milk bottling and pasteurizing, water bottling and**
7 **processing, fresh fish packaging, apparel jobbing, contracting on**
8 **materials owned by others, printing and related activities, ready-**
9 **mixed concrete production, leather converting, grinding of lenses**
10 **to prescription, wood preserving, electroplating, plating, metal**
11 **heat, treating and polishing for the trade, lapidary work for the**
12 **trade, fabricating signs and advertising displays, rebuilding or**
13 **remanufacturing machinery, ship repair and renovation, machine**
14 **shops and tire retreading.**

15 **3. To determine the amount of the quarterly state business**
16 **license fee, a business included in this category must identify the**
17 **fee on the following table that corresponds to the Nevada gross**
18 **revenue of the business for the quarter for which the fee will be**
19 **paid:**



* S B 2 5 2 *

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$721	47	\$16,837,571 - 19,363,206	\$17,942
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$829	48	\$19,363,206 - 22,267,688	\$20,633
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$953	49	\$22,267,688 - 25,607,841	\$23,728
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,096	50	\$25,607,841 - 29,449,017	\$27,288
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,261	51	\$29,449,017 - 33,866,370	\$31,381
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$1,450	52	\$33,866,370 - 38,946,326	\$36,088
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$1,667	53	\$38,946,326 - 44,788,275	\$41,501
8	\$72,286 - 83,129	\$100	31	\$1,799,341 - 2,069,243	\$1,917	54	\$44,788,275 - 51,506,517	\$47,726
9	\$83,129 - 95,599	\$100	32	\$2,069,243 - 2,379,630	\$2,205	55	\$51,506,517 - 59,232,495	\$54,885
10	\$95,599 - 109,939	\$102	33	\$2,379,630 - 2,736,574	\$2,536	56	\$59,232,495 - 68,117,369	\$63,118
11	\$109,939 - 126,430	\$117	34	\$2,736,574 - 3,147,061	\$2,916	57	\$68,117,369 - 78,334,975	\$72,586
12	\$126,430 - 145,394	\$135	35	\$3,147,061 - 3,619,120	\$3,353	58	\$78,334,975 - 90,085,221	\$83,473
13	\$145,394 - 167,204	\$155	36	\$3,619,120 - 4,161,989	\$3,857	59	\$90,085,221 - 103,598,005	\$95,994
14	\$167,204 - 192,285	\$178	37	\$4,161,989 - 4,786,287	\$4,435	60	\$103,598,005 - 119,137,706	\$110,394
15	\$192,285 - 221,128	\$205	38	\$4,786,287 - 5,504,230	\$5,100	61	\$119,137,706 - 137,008,362	\$126,953
16	\$221,128 - 254,297	\$236	39	\$5,504,230 - 6,329,865	\$5,865	62	\$137,008,362 - 157,559,616	\$145,995
17	\$254,297 - 292,442	\$271	40	\$6,329,865 - 7,279,345	\$6,745	63	\$157,559,616 - 181,193,559	\$167,895
18	\$292,442 - 336,308	\$312	41	\$7,279,345 - 8,371,247	\$7,757	64	\$181,193,559 - 208,372,593	\$193,079
19	\$336,308 - 386,755	\$358	42	\$8,371,247 - 9,626,935	\$8,920	65	\$208,372,593 - 239,628,482	\$222,041
20	\$386,755 - 444,768	\$412	43	\$9,626,935 - 11,070,975	\$10,258	66	\$239,628,482 - 275,572,755	\$255,347
21	\$444,768 - 511,484	\$474	44	\$11,070,975 - 12,731,622	\$11,797	67	\$275,572,755 - And Above	\$293,649
22	\$511,484 - 588,207	\$545	45	\$12,731,622 - 14,641,365	\$13,562			
23	\$588,207 - 676,438	\$627	46	\$14,641,365 - 16,837,571	\$15,602			

1 **Sec. 28. 1. The wholesale trade business category (NAICS**
 2 **42) includes all businesses primarily engaged in wholesaling**
 3 **merchandise, generally without transformation, and rendering**
 4 **services incidental to the sale of merchandise.**

5 **2. To determine the amount of the quarterly state business**
 6 **license fee, a business included in this category must identify the**
 7 **fee on the following table that corresponds to the Nevada gross**
 8 **revenue of the business for the quarter for which the fee will be**
 9 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$800	47	\$16,837,571 - 19,363,206	\$19,914
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$920	48	\$19,363,206 - 22,267,688	\$22,901
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,058	49	\$22,267,688 - 25,607,841	\$26,336
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,217	50	\$25,607,841 - 29,449,017	\$30,286
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,399	51	\$29,449,017 - 33,866,370	\$34,829
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$1,609	52	\$33,866,370 - 38,946,326	\$40,054
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$1,850	53	\$38,946,326 - 44,788,275	\$46,062
8	\$72,286 - 83,129	\$100	31	\$1,799,341 - 2,069,243	\$2,128	54	\$44,788,275 - 51,506,517	\$52,971
9	\$83,129 - 95,599	\$100	32	\$2,069,243 - 2,379,630	\$2,447	55	\$51,506,517 - 59,232,495	\$60,916
10	\$95,599 - 109,939	\$113	33	\$2,379,630 - 2,736,574	\$2,814	56	\$59,232,495 - 68,117,369	\$70,554
11	\$109,939 - 126,430	\$130	34	\$2,736,574 - 3,147,061	\$3,237	57	\$68,117,369 - 78,334,975	\$80,562
12	\$126,430 - 145,394	\$150	35	\$3,147,061 - 3,619,120	\$3,722	58	\$78,334,975 - 90,085,221	\$92,646
13	\$145,394 - 167,204	\$172	36	\$3,619,120 - 4,161,989	\$4,280	59	\$90,085,221 - 103,598,005	\$106,543
14	\$167,204 - 192,285	\$198	37	\$4,161,989 - 4,786,287	\$4,922	60	\$103,598,005 - 119,137,706	\$122,525
15	\$192,285 - 221,128	\$227	38	\$4,786,287 - 5,504,230	\$5,661	61	\$119,137,706 - 137,008,362	\$140,903
16	\$221,128 - 254,297	\$262	39	\$5,504,230 - 6,329,865	\$6,510	62	\$137,008,362 - 157,559,616	\$162,039
17	\$254,297 - 292,442	\$301	40	\$6,329,865 - 7,279,345	\$7,486	63	\$157,559,616 - 181,193,559	\$186,345
18	\$292,442 - 336,308	\$346	41	\$7,279,345 - 8,371,247	\$8,609	64	\$181,193,559 - 208,372,593	\$214,297
19	\$336,308 - 386,755	\$398	42	\$8,371,247 - 9,626,935	\$9,901	65	\$208,372,593 - 239,628,482	\$246,441
20	\$386,755 - 444,768	\$457	43	\$9,626,935 - 11,070,975	\$11,386	66	\$239,628,482 - 275,572,755	\$283,407
21	\$444,768 - 511,484	\$526	44	\$11,070,975 - 12,731,622	\$13,094	67	\$275,572,755 - And Above	\$325,918
22	\$511,484 - 588,207	\$605	45	\$12,731,622 - 14,641,365	\$15,058			
23	\$588,207 - 676,438	\$696	46	\$14,641,365 - 16,837,571	\$17,316			



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1 **Sec. 29. 1. The retail trade business category (NAICS 44**
 2 **and 45) includes all businesses primarily engaged in retailing**
 3 **merchandise, generally without transformation, and rendering**
 4 **services incidental to the sale of merchandise.**

5 **2. To determine the amount of the quarterly state business**
 6 **license fee, a business included in this category must identify the**
 7 **fee on the following table that corresponds to the Nevada gross**
 8 **revenue of the business for the quarter for which the fee will be**
 9 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$879	47	\$16,837,571 - 19,363,206	\$21,885
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,011	48	\$19,363,206 - 22,267,688	\$25,168
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,163	49	\$22,267,688 - 25,607,841	\$28,943
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,337	50	\$25,607,841 - 29,449,017	\$33,285
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,538	51	\$29,449,017 - 33,866,370	\$38,278
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$1,768	52	\$33,866,370 - 38,946,326	\$44,019
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$2,034	53	\$38,946,326 - 44,788,275	\$50,622
8	\$72,286 - 83,129	\$100	31	\$1,799,341 - 2,069,243	\$2,339	54	\$44,788,275 - 51,506,517	\$58,215
9	\$83,129 - 95,599	\$108	32	\$2,069,243 - 2,379,630	\$2,690	55	\$51,506,517 - 59,232,495	\$66,948
10	\$95,599 - 109,939	\$124	33	\$2,379,630 - 2,736,574	\$3,093	56	\$59,232,495 - 68,117,369	\$76,990
11	\$109,939 - 126,430	\$143	34	\$2,736,574 - 3,147,061	\$3,557	57	\$68,117,369 - 78,334,975	\$88,538
12	\$126,430 - 145,394	\$164	35	\$3,147,061 - 3,619,120	\$4,091	58	\$78,334,975 - 90,085,221	\$101,819
13	\$145,394 - 167,204	\$189	36	\$3,619,120 - 4,161,989	\$4,704	59	\$90,085,221 - 103,598,005	\$117,092
14	\$167,204 - 192,285	\$217	37	\$4,161,989 - 4,786,287	\$5,410	60	\$103,598,005 - 119,137,706	\$134,656
15	\$192,285 - 221,128	\$250	38	\$4,786,287 - 5,504,230	\$6,221	61	\$119,137,706 - 137,008,362	\$154,854
16	\$221,128 - 254,297	\$287	39	\$5,504,230 - 6,329,865	\$7,154	62	\$137,008,362 - 157,559,616	\$178,082
17	\$254,297 - 292,442	\$331	40	\$6,329,865 - 7,279,345	\$8,228	63	\$157,559,616 - 181,193,559	\$204,795
18	\$292,442 - 336,308	\$380	41	\$7,279,345 - 8,371,247	\$9,462	64	\$181,193,559 - 208,372,593	\$235,514
19	\$336,308 - 386,755	\$437	42	\$8,371,247 - 9,626,935	\$10,881	65	\$208,372,593 - 239,628,482	\$270,841
20	\$386,755 - 444,768	\$503	43	\$9,626,935 - 11,070,975	\$12,513	66	\$239,628,482 - 275,572,755	\$311,467
21	\$444,768 - 511,484	\$578	44	\$11,070,975 - 12,731,622	\$14,390	67	\$275,572,755 - And Above	\$358,187
22	\$511,484 - 588,207	\$665	45	\$12,731,622 - 14,641,365	\$16,548			
23	\$588,207 - 676,438	\$765	46	\$14,641,365 - 16,837,571	\$19,031			

10 **Sec. 30. 1. The air transportation business category**
 11 **(NAICS 481) includes all businesses primarily engaged in**
 12 **providing air transportation of passengers or cargo, or both, using**
 13 **aircraft, such as an airplane and helicopter.**

14 **2. To determine the amount of the quarterly state business**
 15 **license fee, a business included in this category must identify the**
 16 **fee on the following table that corresponds to the Nevada gross**
 17 **revenue of the business for the quarter for which the fee will be**
 18 **paid:**



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Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$463	47	\$16,837,571 - 19,363,206	\$11,534
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$533	48	\$19,363,206 - 22,267,688	\$13,264
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$613	49	\$22,267,688 - 25,607,841	\$15,254
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$705	50	\$25,607,841 - 29,449,017	\$17,542
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$810	51	\$29,449,017 - 33,866,370	\$20,173
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$932	52	\$33,866,370 - 38,946,326	\$23,199
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$1,072	53	\$38,946,326 - 44,788,275	\$26,679
8	\$72,286 - 83,129	\$100	31	\$1,799,341 - 2,069,243	\$1,233	54	\$44,788,275 - 51,506,517	\$30,681
9	\$83,129 - 95,599	\$100	32	\$2,069,243 - 2,379,630	\$1,417	55	\$51,506,517 - 59,232,495	\$35,283
10	\$95,599 - 109,939	\$100	33	\$2,379,630 - 2,736,574	\$1,630	56	\$59,232,495 - 68,117,369	\$40,576
11	\$109,939 - 126,430	\$100	34	\$2,736,574 - 3,147,061	\$1,875	57	\$68,117,369 - 78,334,975	\$46,662
12	\$126,430 - 145,394	\$100	35	\$3,147,061 - 3,619,120	\$2,156	58	\$78,334,975 - 90,085,221	\$53,661
13	\$145,394 - 167,204	\$100	36	\$3,619,120 - 4,161,989	\$2,479	59	\$90,085,221 - 103,598,005	\$61,711
14	\$167,204 - 192,285	\$115	37	\$4,161,989 - 4,786,287	\$2,851	60	\$103,598,005 - 119,137,706	\$70,967
15	\$192,285 - 221,128	\$132	38	\$4,786,287 - 5,504,230	\$3,279	61	\$119,137,706 - 137,008,362	\$81,612
16	\$221,128 - 254,297	\$151	39	\$5,504,230 - 6,329,865	\$3,771	62	\$137,008,362 - 157,559,616	\$93,854
17	\$254,297 - 292,442	\$174	40	\$6,329,865 - 7,279,345	\$4,336	63	\$157,559,616 - 181,193,559	\$107,932
18	\$292,442 - 336,308	\$200	41	\$7,279,345 - 8,371,247	\$4,987	64	\$181,193,559 - 208,372,593	\$124,122
19	\$336,308 - 386,755	\$230	42	\$8,371,247 - 9,626,935	\$5,735	65	\$208,372,593 - 239,628,482	\$142,741
20	\$386,755 - 444,768	\$265	43	\$9,626,935 - 11,070,975	\$6,595	66	\$239,628,482 - 275,572,755	\$164,152
21	\$444,768 - 511,484	\$305	44	\$11,070,975 - 12,731,622	\$7,584	67	\$275,572,755 - And Above	\$188,774
22	\$511,484 - 588,207	\$350	45	\$12,731,622 - 14,641,365	\$8,721			
23	\$588,207 - 676,438	\$403	46	\$14,641,365 - 16,837,571	\$10,030			

1 **Sec. 31. 1. The truck transportation business category**
 2 **(NAICS 484) includes all businesses primarily engaged in**
 3 **providing over-the-road transportation of cargo using motor**
 4 **vehicles, such as a truck and tractor trailer.**

5 **2. To determine the amount of the quarterly state business**
 6 **license fee, a business included in this category must identify the**
 7 **fee on the following table that corresponds to the Nevada gross**
 8 **revenue of the business for the quarter for which the fee will be**
 9 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,604	47	\$16,837,571 - 19,363,206	\$39,926
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,845	48	\$19,363,206 - 22,267,688	\$45,915
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$2,121	49	\$22,267,688 - 25,607,841	\$52,802
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$2,439	50	\$25,607,841 - 29,449,017	\$60,722
5	\$47,528 - 54,658	\$113	28	\$1,183,096 - 1,360,560	\$2,805	51	\$29,449,017 - 33,866,370	\$69,831
6	\$54,658 - 62,857	\$130	29	\$1,360,560 - 1,564,645	\$3,226	52	\$33,866,370 - 38,946,326	\$80,305
7	\$62,857 - 72,286	\$149	30	\$1,564,645 - 1,799,341	\$3,710	53	\$38,946,326 - 44,788,275	\$92,351
8	\$72,286 - 83,129	\$171	31	\$1,799,341 - 2,069,243	\$4,267	54	\$44,788,275 - 51,506,517	\$106,204
9	\$83,129 - 95,599	\$197	32	\$2,069,243 - 2,379,630	\$4,907	55	\$51,506,517 - 59,232,495	\$122,134
10	\$95,599 - 109,939	\$227	33	\$2,379,630 - 2,736,574	\$5,643	56	\$59,232,495 - 68,117,369	\$140,455
11	\$109,939 - 126,430	\$261	34	\$2,736,574 - 3,147,061	\$6,489	57	\$68,117,369 - 78,334,975	\$161,523
12	\$126,430 - 145,394	\$300	35	\$3,147,061 - 3,619,120	\$7,462	58	\$78,334,975 - 90,085,221	\$185,751
13	\$145,394 - 167,204	\$345	36	\$3,619,120 - 4,161,989	\$8,582	59	\$90,085,221 - 103,598,005	\$213,614
14	\$167,204 - 192,285	\$396	37	\$4,161,989 - 4,786,287	\$9,869	60	\$103,598,005 - 119,137,706	\$245,656
15	\$192,285 - 221,128	\$456	38	\$4,786,287 - 5,504,230	\$11,349	61	\$119,137,706 - 137,008,362	\$282,504
16	\$221,128 - 254,297	\$524	39	\$5,504,230 - 6,329,865	\$13,052	62	\$137,008,362 - 157,559,616	\$324,880
17	\$254,297 - 292,442	\$603	40	\$6,329,865 - 7,279,345	\$15,010	63	\$157,559,616 - 181,193,559	\$373,612
18	\$292,442 - 336,308	\$693	41	\$7,279,345 - 8,371,247	\$17,261	64	\$181,193,559 - 208,372,593	\$429,654
19	\$336,308 - 386,755	\$797	42	\$8,371,247 - 9,626,935	\$19,850	65	\$208,372,593 - 239,628,482	\$494,102
20	\$386,755 - 444,768	\$917	43	\$9,626,935 - 11,070,975	\$22,828	66	\$239,628,482 - 275,572,755	\$568,217
21	\$444,768 - 511,484	\$1,055	44	\$11,070,975 - 12,731,622	\$26,252	67	\$275,572,755 - And Above	\$653,450
22	\$511,484 - 588,207	\$1,213	45	\$12,731,622 - 14,641,365	\$30,190			
23	\$588,207 - 676,438	\$1,395	46	\$14,641,365 - 16,837,571	\$34,718			



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Sec. 32. 1. The rail transportation business category (NAICS 482) includes all businesses primarily engaged in providing rail transportation of passengers or cargo, or both, using railroad rolling stock.

2. This category does not include businesses primarily engaged in scenic and sightseeing rail transportation, street railroads, commuter rail or rapid transit included in the other transportation business category pursuant to section 33 of this act.

3. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$2,630	47	\$16,837,571 - 19,363,206	\$65,459
2	\$31,250 - 35,938	\$121	25	\$777,904 - 894,590	\$3,024	48	\$19,363,206 - 22,267,688	\$75,278
3	\$35,938 - 41,329	\$140	26	\$894,590 - 1,028,779	\$3,478	49	\$22,267,688 - 25,607,841	\$86,569
4	\$41,329 - 47,528	\$161	27	\$1,028,779 - 1,183,096	\$4,000	50	\$25,607,841 - 29,449,017	\$99,555
5	\$47,528 - 54,658	\$185	28	\$1,183,096 - 1,360,560	\$4,599	51	\$29,449,017 - 33,866,370	\$114,488
6	\$54,658 - 62,857	\$212	29	\$1,360,560 - 1,564,645	\$5,289	52	\$33,866,370 - 38,946,326	\$131,661
7	\$62,857 - 72,286	\$244	30	\$1,564,645 - 1,799,341	\$6,083	53	\$38,946,326 - 44,788,275	\$151,410
8	\$72,286 - 83,129	\$281	31	\$1,799,341 - 2,069,243	\$6,995	54	\$44,788,275 - 51,506,517	\$174,122
9	\$83,129 - 95,599	\$323	32	\$2,069,243 - 2,379,630	\$8,045	55	\$51,506,517 - 59,232,495	\$200,240
10	\$95,599 - 109,939	\$372	33	\$2,379,630 - 2,736,574	\$9,251	56	\$59,232,495 - 68,117,369	\$230,276
11	\$109,939 - 126,430	\$427	34	\$2,736,574 - 3,147,061	\$10,639	57	\$68,117,369 - 78,334,975	\$264,818
12	\$126,430 - 145,394	\$492	35	\$3,147,061 - 3,619,120	\$12,235	58	\$78,334,975 - 90,085,221	\$304,540
13	\$145,394 - 167,204	\$565	36	\$3,619,120 - 4,161,989	\$14,070	59	\$90,085,221 - 103,598,005	\$350,221
14	\$167,204 - 192,285	\$650	37	\$4,161,989 - 4,786,287	\$16,180	60	\$103,598,005 - 119,137,706	\$402,755
15	\$192,285 - 221,128	\$748	38	\$4,786,287 - 5,504,230	\$18,607	61	\$119,137,706 - 137,008,362	\$463,168
16	\$221,128 - 254,297	\$860	39	\$5,504,230 - 6,329,865	\$21,399	62	\$137,008,362 - 157,559,616	\$532,643
17	\$254,297 - 292,442	\$989	40	\$6,329,865 - 7,279,345	\$24,608	63	\$157,559,616 - 181,193,559	\$612,539
18	\$292,442 - 336,308	\$1,137	41	\$7,279,345 - 8,371,247	\$28,300	64	\$181,193,559 - 208,372,593	\$704,420
19	\$336,308 - 386,755	\$1,307	42	\$8,371,247 - 9,626,935	\$32,545	65	\$208,372,593 - 239,628,482	\$810,083
20	\$386,755 - 444,768	\$1,504	43	\$9,626,935 - 11,070,975	\$37,426	66	\$239,628,482 - 275,572,755	\$931,596
21	\$444,768 - 511,484	\$1,729	44	\$11,070,975 - 12,731,622	\$43,400	67	\$275,572,755 - And Above	\$1,071,335
22	\$511,484 - 588,207	\$1,988	45	\$12,731,622 - 14,641,365	\$49,496			
23	\$588,207 - 676,438	\$2,287	46	\$14,641,365 - 16,837,571	\$56,921			

Sec. 33. 1. The other transportation business category (NAICS 483, 485, 486, 487, 488, 491 and 492) includes all businesses primarily engaged in:

(a) Water transportation, including, without limitation, the transportation of passengers and cargo using watercraft;

(b) Transit and ground passenger transportation, including, without limitation, charter buses, school buses, interurban bus transportation, taxis and limousine services, street railroads, commuter rail and rapid transit;

(c) Pipeline transportation, including, without limitation, using transmission pipelines to transport products, such as crude oil, natural gas, refined petroleum products and slurry;



(d) Scenic and sightseeing transportation, including, without limitation, on land or the water, or in the air;

(e) Support activities for transportation, including, without limitation, air traffic control services, marine cargo handling, motor vehicle towing, railroad switching and terminals, and ship repair and maintenance not done in a shipyard, such as floating drydock services in a harbor;

(f) Postal services, including, without limitation, the activities of the United States Postal Service and its subcontractors operating under a universal service obligation to provide mail services, deliver letters and small parcels, and rural post offices on contract to the United States Postal Service; and

(g) Couriers and messengers, including, without limitation, the provision of intercity, local or international delivery of parcels and documents without operating under a universal service obligation.

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,026	47	\$16,837,571 - 19,363,206	\$25,533
1	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,180	48	\$19,363,206 - 22,267,688	\$29,363
2	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,357	49	\$22,267,688 - 25,607,841	\$33,767
3	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,560	50	\$25,607,841 - 29,449,017	\$38,832
4	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,794	51	\$29,449,017 - 33,866,370	\$44,657
5	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$2,063	52	\$33,866,370 - 38,946,326	\$51,356
6	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$2,373	53	\$38,946,326 - 44,788,275	\$59,059
7	\$72,286 - 83,129	\$110	31	\$1,799,341 - 2,069,243	\$2,729	54	\$44,788,275 - 51,506,517	\$67,918
8	\$83,129 - 95,599	\$126	32	\$2,069,243 - 2,379,630	\$3,138	55	\$51,506,517 - 59,232,495	\$78,106
9	\$95,599 - 109,939	\$145	33	\$2,379,630 - 2,736,574	\$3,609	56	\$59,232,495 - 68,117,369	\$89,822
10	\$109,939 - 126,430	\$167	34	\$2,736,574 - 3,147,061	\$4,150	57	\$68,117,369 - 78,334,975	\$103,295
11	\$126,430 - 145,394	\$192	35	\$3,147,061 - 3,619,120	\$4,772	58	\$78,334,975 - 90,085,221	\$118,789
12	\$145,394 - 167,204	\$220	36	\$3,619,120 - 4,161,989	\$5,488	59	\$90,085,221 - 103,598,005	\$136,607
13	\$167,204 - 192,285	\$254	37	\$4,161,989 - 4,786,287	\$6,311	60	\$103,598,005 - 119,137,706	\$157,099
14	\$192,285 - 221,128	\$292	38	\$4,786,287 - 5,504,230	\$7,258	61	\$119,137,706 - 137,008,362	\$180,663
15	\$221,128 - 254,297	\$335	39	\$5,504,230 - 6,329,865	\$8,347	62	\$137,008,362 - 157,559,616	\$207,763
16	\$254,297 - 292,442	\$386	40	\$6,329,865 - 7,279,345	\$9,599	63	\$157,559,616 - 181,193,559	\$238,927
17	\$292,442 - 336,308	\$443	41	\$7,279,345 - 8,371,247	\$11,039	64	\$181,193,559 - 208,372,593	\$274,766
18	\$336,308 - 386,755	\$510	42	\$8,371,247 - 9,626,935	\$12,694	65	\$208,372,593 - 239,628,482	\$315,981
19	\$386,755 - 444,768	\$586	43	\$9,626,935 - 11,070,975	\$14,599	66	\$239,628,482 - 275,572,755	\$363,378
20	\$444,768 - 511,484	\$674	44	\$11,070,975 - 12,731,622	\$16,788	67	\$275,572,755 - And Above	\$417,885
21	\$511,484 - 588,207	\$776	45	\$12,731,622 - 14,641,365	\$19,307			
22	\$588,207 - 676,438	\$892	46	\$14,641,365 - 16,837,571	\$22,203			

Sec. 34. 1. The warehousing and storage business category (NAICS 493) includes all businesses primarily engaged in operating warehousing and storage facilities for general merchandise, refrigerated goods and other warehouse products.

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross



1 *revenue of the business for the quarter for which the fee will be*
 2 *paid:*

<i>Nevada Gross Revenue:</i>			<i>Nevada Gross Revenue:</i>			<i>Nevada Gross Revenue:</i>		
<i>Greater Than:</i>	<i>Up to and Including:</i>	<i>Fee:</i>	<i>Greater Than:</i>	<i>Up to and Including:</i>	<i>Fee:</i>	<i>Greater Than:</i>	<i>Up to and Including:</i>	<i>Fee:</i>
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,014	47	\$16,837,571 - 19,363,206	\$25,237
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,166	48	\$19,363,206 - 22,267,688	\$29,023
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,341	49	\$22,267,688 - 25,607,841	\$33,376
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,542	50	\$25,607,841 - 29,449,017	\$38,383
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,773	51	\$29,449,017 - 33,866,370	\$44,140
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$2,039	52	\$33,866,370 - 38,946,326	\$50,761
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$2,345	53	\$38,946,326 - 44,788,275	\$58,375
8	\$72,286 - 83,129	\$108	31	\$1,799,341 - 2,069,243	\$2,697	54	\$44,788,275 - 51,506,517	\$67,131
9	\$83,129 - 95,599	\$125	32	\$2,069,243 - 2,379,630	\$3,102	55	\$51,506,517 - 59,232,495	\$77,201
10	\$95,599 - 109,939	\$143	33	\$2,379,630 - 2,736,574	\$3,567	56	\$59,232,495 - 68,117,369	\$88,781
11	\$109,939 - 126,430	\$165	34	\$2,736,574 - 3,147,061	\$4,102	57	\$68,117,369 - 78,334,975	\$102,098
12	\$126,430 - 145,394	\$190	35	\$3,147,061 - 3,619,120	\$4,717	58	\$78,334,975 - 90,085,221	\$117,413
13	\$145,394 - 167,204	\$218	36	\$3,619,120 - 4,161,989	\$5,425	59	\$90,085,221 - 103,598,005	\$135,025
14	\$167,204 - 192,285	\$251	37	\$4,161,989 - 4,786,287	\$6,238	60	\$103,598,005 - 119,137,706	\$155,279
15	\$192,285 - 221,128	\$288	38	\$4,786,287 - 5,504,230	\$7,174	61	\$119,137,706 - 137,008,362	\$178,571
16	\$221,128 - 254,297	\$331	39	\$5,504,230 - 6,329,865	\$8,250	62	\$137,008,362 - 157,559,616	\$205,356
17	\$254,297 - 292,442	\$381	40	\$6,329,865 - 7,279,345	\$9,488	63	\$157,559,616 - 181,193,559	\$236,160
18	\$292,442 - 336,308	\$438	41	\$7,279,345 - 8,371,247	\$10,911	64	\$181,193,559 - 208,372,593	\$271,584
19	\$336,308 - 386,755	\$504	42	\$8,371,247 - 9,626,935	\$12,547	65	\$208,372,593 - 239,628,482	\$312,321
20	\$386,755 - 444,768	\$580	43	\$9,626,935 - 11,070,975	\$14,429	66	\$239,628,482 - 275,572,755	\$359,169
21	\$444,768 - 511,484	\$667	44	\$11,070,975 - 12,731,622	\$16,594	67	\$275,572,755 - And Above	\$413,045
22	\$511,484 - 588,207	\$767	45	\$12,731,622 - 14,641,365	\$19,083			
23	\$588,207 - 676,438	\$882	46	\$14,641,365 - 16,837,571	\$21,945			

3 **Sec. 35. 1. The publishing, software and data processing**
 4 **business category (NAICS 511, 512, 515 and 518) includes all**
 5 **businesses primarily engaged in:**

6 (a) **Publishing, except on the Internet, including, without**
 7 **limitation, the publishing of newspapers, magazines, other**
 8 **periodicals and books, as well as directory and mailing list and**
 9 **software publishing;**

10 (b) **Motion picture and sound recording, including, without**
 11 **limitation, the production and distribution of motion pictures and**
 12 **sound recordings;**

13 (c) **Broadcasting, except on the Internet, including, without**
 14 **limitation, creating content or acquiring the right to distribute**
 15 **content and subsequently broadcast the content; and**

16 (d) **Data processing, hosting and related services, including,**
 17 **without limitation, the provision of infrastructure for hosting and**
 18 **data processing services.**

19 2. **To determine the amount of the quarterly state business**
 20 **license fee, a business included in this category must identify the**
 21 **fee on the following table that corresponds to the Nevada gross**
 22 **revenue of the business for the quarter for which the fee will be**
 23 **paid:**



* S B 2 5 2 *

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$2,008	47	\$16,837,571 - 19,363,206	\$49,981
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$2,309	48	\$19,363,206 - 22,267,688	\$57,479
3	\$35,938 - 41,329	\$107	26	\$894,590 - 1,028,779	\$2,656	49	\$22,267,688 - 25,607,841	\$66,100
4	\$41,329 - 47,528	\$123	27	\$1,028,779 - 1,183,096	\$3,054	50	\$25,607,841 - 29,449,017	\$76,015
5	\$47,528 - 54,658	\$141	28	\$1,183,096 - 1,360,560	\$3,512	51	\$29,449,017 - 33,866,370	\$87,418
6	\$54,658 - 62,857	\$162	29	\$1,360,560 - 1,564,645	\$4,039	52	\$33,866,370 - 38,946,326	\$100,530
7	\$62,857 - 72,286	\$187	30	\$1,564,645 - 1,799,341	\$4,645	53	\$38,946,326 - 44,788,275	\$115,610
8	\$72,286 - 83,129	\$215	31	\$1,799,341 - 2,069,243	\$5,341	54	\$44,788,275 - 51,506,517	\$132,952
9	\$83,129 - 95,599	\$247	32	\$2,069,243 - 2,379,630	\$6,142	55	\$51,506,517 - 59,232,495	\$152,894
10	\$95,599 - 109,939	\$284	33	\$2,379,630 - 2,736,574	\$7,064	56	\$59,232,495 - 68,117,369	\$175,828
11	\$109,939 - 126,430	\$326	34	\$2,736,574 - 3,147,061	\$8,123	57	\$68,117,369 - 78,334,975	\$202,203
12	\$126,430 - 145,394	\$375	35	\$3,147,061 - 3,619,120	\$9,342	58	\$78,334,975 - 90,085,221	\$232,533
13	\$145,394 - 167,204	\$432	36	\$3,619,120 - 4,161,989	\$10,743	59	\$90,085,221 - 103,598,005	\$267,413
14	\$167,204 - 192,285	\$496	37	\$4,161,989 - 4,786,287	\$12,355	60	\$103,598,005 - 119,137,706	\$307,525
15	\$192,285 - 221,128	\$571	38	\$4,786,287 - 5,504,230	\$14,208	61	\$119,137,706 - 137,008,362	\$353,654
16	\$221,128 - 254,297	\$656	39	\$5,504,230 - 6,329,865	\$16,339	62	\$137,008,362 - 157,559,616	\$406,702
17	\$254,297 - 292,442	\$755	40	\$6,329,865 - 7,279,345	\$18,790	63	\$157,559,616 - 181,193,559	\$467,707
18	\$292,442 - 336,308	\$868	41	\$7,279,345 - 8,371,247	\$21,608	64	\$181,193,559 - 208,372,593	\$537,863
19	\$336,308 - 386,755	\$998	42	\$8,371,247 - 9,626,935	\$24,850	65	\$208,372,593 - 239,628,482	\$618,432
20	\$386,755 - 444,768	\$1,148	43	\$9,626,935 - 11,070,975	\$28,577	66	\$239,628,482 - 275,572,755	\$711,524
21	\$444,768 - 511,484	\$1,320	44	\$11,070,975 - 12,731,622	\$32,864	67	\$275,572,755 - And Above	\$818,022
22	\$511,484 - 588,207	\$1,518	45	\$12,731,622 - 14,641,365	\$37,793			
23	\$588,207 - 676,438	\$1,746	46	\$14,641,365 - 16,837,571	\$43,462			

1 **Sec. 36. 1. The telecommunications business category**
 2 **(NAICS 517) includes all businesses primarily engaged in**
 3 **providing telecommunications and the services related to that**
 4 **activity, including, without limitation, telephony, cable and**
 5 **satellite distribution services, Internet access and**
 6 **telecommunications reselling services.**

7 **2. To determine the amount of the quarterly state business**
 8 **license fee, a business included in this category must identify the**
 9 **fee on the following table that corresponds to the Nevada gross**
 10 **revenue of the business for the quarter for which the fee will be**
 11 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$2,392	47	\$16,837,571 - 19,363,206	\$59,544
2	\$31,250 - 35,938	\$111	25	\$777,904 - 894,590	\$2,751	48	\$19,363,206 - 22,267,688	\$68,475
3	\$35,938 - 41,329	\$127	26	\$894,590 - 1,028,779	\$3,164	49	\$22,267,688 - 25,607,841	\$78,747
4	\$41,329 - 47,528	\$146	27	\$1,028,779 - 1,183,096	\$3,638	50	\$25,607,841 - 29,449,017	\$90,559
5	\$47,528 - 54,658	\$168	28	\$1,183,096 - 1,360,560	\$4,184	51	\$29,449,017 - 33,866,370	\$104,143
6	\$54,658 - 62,857	\$193	29	\$1,360,560 - 1,564,645	\$4,811	52	\$33,866,370 - 38,946,326	\$119,764
7	\$62,857 - 72,286	\$222	30	\$1,564,645 - 1,799,341	\$5,533	53	\$38,946,326 - 44,788,275	\$137,729
8	\$72,286 - 83,129	\$256	31	\$1,799,341 - 2,069,243	\$6,363	54	\$44,788,275 - 51,506,517	\$158,388
9	\$83,129 - 95,599	\$294	32	\$2,069,243 - 2,379,630	\$7,318	55	\$51,506,517 - 59,232,495	\$182,146
10	\$95,599 - 109,939	\$338	33	\$2,379,630 - 2,736,574	\$8,415	56	\$59,232,495 - 68,117,369	\$209,468
11	\$109,939 - 126,430	\$389	34	\$2,736,574 - 3,147,061	\$9,678	57	\$68,117,369 - 78,334,975	\$240,888
12	\$126,430 - 145,394	\$447	35	\$3,147,061 - 3,619,120	\$11,129	58	\$78,334,975 - 90,085,221	\$277,022
13	\$145,394 - 167,204	\$514	36	\$3,619,120 - 4,161,989	\$12,799	59	\$90,085,221 - 103,598,005	\$318,575
14	\$167,204 - 192,285	\$591	37	\$4,161,989 - 4,786,287	\$14,718	60	\$103,598,005 - 119,137,706	\$366,361
15	\$192,285 - 221,128	\$680	38	\$4,786,287 - 5,504,230	\$16,926	61	\$119,137,706 - 137,008,362	\$421,315
16	\$221,128 - 254,297	\$782	39	\$5,504,230 - 6,329,865	\$19,465	62	\$137,008,362 - 157,559,616	\$484,513
17	\$254,297 - 292,442	\$899	40	\$6,329,865 - 7,279,345	\$22,385	63	\$157,559,616 - 181,193,559	\$557,189
18	\$292,442 - 336,308	\$1,034	41	\$7,279,345 - 8,371,247	\$25,742	64	\$181,193,559 - 208,372,593	\$640,768
19	\$336,308 - 386,755	\$1,189	42	\$8,371,247 - 9,626,935	\$29,604	65	\$208,372,593 - 239,628,482	\$736,883
20	\$386,755 - 444,768	\$1,368	43	\$9,626,935 - 11,070,975	\$34,044	66	\$239,628,482 - 275,572,755	\$847,415
21	\$444,768 - 511,484	\$1,573	44	\$11,070,975 - 12,731,622	\$39,151	67	\$275,572,755 - And Above	\$974,528
22	\$511,484 - 588,207	\$1,809	45	\$12,731,622 - 14,641,365	\$45,024			
23	\$588,207 - 676,438	\$2,080	46	\$14,641,365 - 16,837,571	\$51,777			



1 **Sec. 37. 1. The finance and insurance business category**
 2 **(NAICS 52) includes all businesses primarily engaged in financial**
 3 **transactions or in facilitating financial transactions.**

4 **2. To determine the amount of the quarterly state business**
 5 **license fee, a business included in this category must identify the**
 6 **fee on the following table that corresponds to the Nevada gross**
 7 **revenue of the business for the quarter for which the fee will be**
 8 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$883	47	\$16,837,571 - 19,363,206	\$21,984
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,016	48	\$19,363,206 - 22,267,688	\$25,282
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,168	49	\$22,267,688 - 25,607,841	\$29,074
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,343	50	\$25,607,841 - 29,449,017	\$33,435
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,545	51	\$29,449,017 - 33,866,370	\$38,450
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$1,776	52	\$33,866,370 - 38,946,326	\$44,218
7	\$62,857 - 72,286	\$100	30	\$1,564,645 - 1,799,341	\$2,043	53	\$38,946,326 - 44,788,275	\$50,850
8	\$72,286 - 83,129	\$100	31	\$1,799,341 - 2,069,243	\$2,349	54	\$44,788,275 - 51,506,517	\$58,478
9	\$83,129 - 95,599	\$109	32	\$2,069,243 - 2,379,630	\$2,702	55	\$51,506,517 - 59,232,495	\$67,249
10	\$95,599 - 109,939	\$125	33	\$2,379,630 - 2,736,574	\$3,107	56	\$59,232,495 - 68,117,369	\$77,337
11	\$109,939 - 126,430	\$144	34	\$2,736,574 - 3,147,061	\$3,573	57	\$68,117,369 - 78,334,975	\$88,937
12	\$126,430 - 145,394	\$165	35	\$3,147,061 - 3,619,120	\$4,109	58	\$78,334,975 - 90,085,221	\$102,278
13	\$145,394 - 167,204	\$190	36	\$3,619,120 - 4,161,989	\$4,725	59	\$90,085,221 - 103,598,005	\$117,620
14	\$167,204 - 192,285	\$218	37	\$4,161,989 - 4,786,287	\$5,434	60	\$103,598,005 - 119,137,706	\$135,262
15	\$192,285 - 221,128	\$251	38	\$4,786,287 - 5,504,230	\$6,249	61	\$119,137,706 - 137,008,362	\$155,552
16	\$221,128 - 254,297	\$289	39	\$5,504,230 - 6,329,865	\$7,187	62	\$137,008,362 - 157,559,616	\$178,885
17	\$254,297 - 292,442	\$332	40	\$6,329,865 - 7,279,345	\$8,265	63	\$157,559,616 - 181,193,559	\$205,717
18	\$292,442 - 336,308	\$382	41	\$7,279,345 - 8,371,247	\$9,504	64	\$181,193,559 - 208,372,593	\$236,575
19	\$336,308 - 386,755	\$439	42	\$8,371,247 - 9,626,935	\$10,930	65	\$208,372,593 - 239,628,482	\$272,061
20	\$386,755 - 444,768	\$505	43	\$9,626,935 - 11,070,975	\$12,569	66	\$239,628,482 - 275,572,755	\$312,870
21	\$444,768 - 511,484	\$581	44	\$11,070,975 - 12,731,622	\$14,455	67	\$275,572,755 - And Above	\$359,801
22	\$511,484 - 588,207	\$668	45	\$12,731,622 - 14,641,365	\$16,233			
23	\$588,207 - 676,438	\$768	46	\$14,641,365 - 16,837,571	\$19,116			

9 **Sec. 38. 1. The real estate and rental and leasing business**
 10 **category (NAICS 53) includes all businesses primarily engaged in**
 11 **renting, leasing or otherwise allowing the use of tangible or**
 12 **intangible assets, businesses providing related services, managing**
 13 **real estate for others, selling, renting or buying real estate for**
 14 **others and appraising real estate.**

15 **2. To determine the amount of the quarterly state business**
 16 **license fee, a business included in this category must identify the**
 17 **fee on the following table that corresponds to the Nevada gross**
 18 **revenue of the business for the quarter for which the fee will be**
 19 **paid:**



Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,980	47	\$16,837,571 - 19,363,206	\$49,291
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$2,277	48	\$19,363,206 - 22,267,688	\$56,685
3	\$35,938 - 41,329	\$105	26	\$894,590 - 1,028,779	\$2,619	49	\$22,267,688 - 25,607,841	\$65,188
4	\$41,329 - 47,528	\$121	27	\$1,028,779 - 1,183,096	\$3,012	50	\$25,607,841 - 29,449,017	\$74,966
5	\$47,528 - 54,658	\$139	28	\$1,183,096 - 1,360,560	\$3,463	51	\$29,449,017 - 33,866,370	\$86,211
6	\$54,658 - 62,857	\$160	29	\$1,360,560 - 1,564,645	\$3,983	52	\$33,866,370 - 38,946,326	\$99,142
7	\$62,857 - 72,286	\$184	30	\$1,564,645 - 1,799,341	\$4,580	53	\$38,946,326 - 44,788,275	\$114,014
8	\$72,286 - 83,129	\$212	31	\$1,799,341 - 2,069,243	\$5,268	54	\$44,788,275 - 51,506,517	\$131,116
9	\$83,129 - 95,599	\$243	32	\$2,069,243 - 2,379,630	\$6,058	55	\$51,506,517 - 59,232,495	\$150,783
10	\$95,599 - 109,939	\$280	33	\$2,379,630 - 2,736,574	\$6,966	56	\$59,232,495 - 68,117,369	\$173,401
11	\$109,939 - 126,430	\$322	34	\$2,736,574 - 3,147,061	\$8,011	57	\$68,117,369 - 78,334,975	\$199,411
12	\$126,430 - 145,394	\$370	35	\$3,147,061 - 3,619,120	\$9,213	58	\$78,334,975 - 90,085,221	\$229,323
13	\$145,394 - 167,204	\$426	36	\$3,619,120 - 4,161,989	\$10,595	59	\$90,085,221 - 103,598,005	\$263,721
14	\$167,204 - 192,285	\$489	37	\$4,161,989 - 4,786,287	\$12,184	60	\$103,598,005 - 119,137,706	\$303,279
15	\$192,285 - 221,128	\$563	38	\$4,786,287 - 5,504,230	\$14,012	61	\$119,137,706 - 137,008,362	\$348,771
16	\$221,128 - 254,297	\$647	39	\$5,504,230 - 6,329,865	\$16,113	62	\$137,008,362 - 157,559,616	\$401,087
17	\$254,297 - 292,442	\$744	40	\$6,329,865 - 7,279,345	\$18,530	63	\$157,559,616 - 181,193,559	\$461,250
18	\$292,442 - 336,308	\$856	41	\$7,279,345 - 8,371,247	\$21,310	64	\$181,193,559 - 208,372,593	\$530,343
19	\$336,308 - 386,755	\$985	42	\$8,371,247 - 9,626,935	\$24,506	65	\$208,372,593 - 239,628,482	\$610,002
20	\$386,755 - 444,768	\$1,132	43	\$9,626,935 - 11,070,975	\$28,182	66	\$239,628,482 - 275,572,755	\$701,503
21	\$444,768 - 511,484	\$1,302	44	\$11,070,975 - 12,731,622	\$32,410	67	\$275,572,755 - And Above	\$806,728
22	\$511,484 - 588,207	\$1,497	45	\$12,731,622 - 14,641,365	\$37,271			
23	\$588,207 - 676,438	\$1,722	46	\$14,641,365 - 16,837,571	\$42,862			

1 **Sec. 39. 1. The professional, scientific and technical**
 2 **services business category (NAICS 54) includes all businesses**
 3 **primarily engaged in performing professional, scientific and**
 4 **technical activities for others.**

5 **2. To determine the amount of the quarterly state business**
 6 **license fee, a business included in this category must identify the**
 7 **fee on the following table that corresponds to the Nevada gross**
 8 **revenue of the business for the quarter for which the fee will be**
 9 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,434	47	\$16,837,571 - 19,363,206	\$35,687
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,649	48	\$19,363,206 - 22,267,688	\$41,040
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,896	49	\$22,267,688 - 25,607,841	\$47,196
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$2,180	50	\$25,607,841 - 29,449,017	\$54,275
5	\$47,528 - 54,658	\$101	28	\$1,183,096 - 1,360,560	\$2,508	51	\$29,449,017 - 33,866,370	\$62,417
6	\$54,658 - 62,857	\$116	29	\$1,360,560 - 1,564,645	\$2,884	52	\$33,866,370 - 38,946,326	\$71,779
7	\$62,857 - 72,286	\$133	30	\$1,564,645 - 1,799,341	\$3,316	53	\$38,946,326 - 44,788,275	\$82,546
8	\$72,286 - 83,129	\$153	31	\$1,799,341 - 2,069,243	\$3,814	54	\$44,788,275 - 51,506,517	\$94,928
9	\$83,129 - 95,599	\$176	32	\$2,069,243 - 2,379,630	\$4,386	55	\$51,506,517 - 59,232,495	\$109,167
10	\$95,599 - 109,939	\$203	33	\$2,379,630 - 2,736,574	\$5,044	56	\$59,232,495 - 68,117,369	\$125,542
11	\$109,939 - 126,430	\$233	34	\$2,736,574 - 3,147,061	\$5,800	57	\$68,117,369 - 78,334,975	\$144,373
12	\$126,430 - 145,394	\$268	35	\$3,147,061 - 3,619,120	\$6,670	58	\$78,334,975 - 90,085,221	\$166,030
13	\$145,394 - 167,204	\$308	36	\$3,619,120 - 4,161,989	\$7,671	59	\$90,085,221 - 103,598,005	\$190,934
14	\$167,204 - 192,285	\$354	37	\$4,161,989 - 4,786,287	\$8,821	60	\$103,598,005 - 119,137,706	\$219,574
15	\$192,285 - 221,128	\$408	38	\$4,786,287 - 5,504,230	\$10,144	61	\$119,137,706 - 137,008,362	\$252,510
16	\$221,128 - 254,297	\$469	39	\$5,504,230 - 6,329,865	\$11,666	62	\$137,008,362 - 157,559,616	\$290,387
17	\$254,297 - 292,442	\$539	40	\$6,329,865 - 7,279,345	\$13,416	63	\$157,559,616 - 181,193,559	\$333,945
18	\$292,442 - 336,308	\$620	41	\$7,279,345 - 8,371,247	\$15,428	64	\$181,193,559 - 208,372,593	\$384,036
19	\$336,308 - 386,755	\$713	42	\$8,371,247 - 9,626,935	\$17,743	65	\$208,372,593 - 239,628,482	\$441,642
20	\$386,755 - 444,768	\$820	43	\$9,626,935 - 11,070,975	\$20,404	66	\$239,628,482 - 275,572,755	\$507,888
21	\$444,768 - 511,484	\$943	44	\$11,070,975 - 12,731,622	\$23,465	67	\$275,572,755 - And Above	\$584,071
22	\$511,484 - 588,207	\$1,084	45	\$12,731,622 - 14,641,365	\$26,984			
23	\$588,207 - 676,438	\$1,247	46	\$14,641,365 - 16,837,571	\$31,032			

10 **Sec. 40. 1. The management of companies and enterprises**
 11 **business category (NAICS 55) includes all businesses primarily**
 12 **engaged in:**



1 (a) Holding the securities of, or other equity interests in,
 2 companies and enterprises for the purpose of owning a controlling
 3 interest or influencing management decisions; or

4 (b) Administering, overseeing and managing establishments of
 5 the company or enterprise and that normally undertake the
 6 strategic or organizational planning and decision-making role of
 7 the company or enterprise.

8 2. To determine the amount of the quarterly state business
 9 license fee, a business included in this category must identify the
 10 fee on the following table that corresponds to the Nevada gross
 11 revenue of the business for the quarter for which the fee will be
 12 paid:

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,085	47	\$16,837,571 - 19,363,206	\$27,012
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,248	48	\$19,363,206 - 22,267,688	\$31,063
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,435	49	\$22,267,688 - 25,607,841	\$35,723
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,650	50	\$25,607,841 - 29,449,017	\$41,081
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,898	51	\$29,449,017 - 33,866,370	\$47,244
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$2,183	52	\$33,866,370 - 38,946,326	\$54,330
7	\$62,857 - 72,286	\$101	30	\$1,564,645 - 1,799,341	\$2,510	53	\$38,946,326 - 44,788,275	\$62,480
8	\$72,286 - 83,129	\$116	31	\$1,799,341 - 2,069,243	\$2,887	54	\$44,788,275 - 51,506,517	\$71,852
9	\$83,129 - 95,599	\$133	32	\$2,069,243 - 2,379,630	\$3,320	55	\$51,506,517 - 59,232,495	\$82,629
10	\$95,599 - 109,939	\$153	33	\$2,379,630 - 2,736,574	\$3,818	56	\$59,232,495 - 68,117,369	\$95,024
11	\$109,939 - 126,430	\$176	34	\$2,736,574 - 3,147,061	\$4,390	57	\$68,117,369 - 78,334,975	\$109,277
12	\$126,430 - 145,394	\$203	35	\$3,147,061 - 3,619,120	\$5,049	58	\$78,334,975 - 90,085,221	\$125,669
13	\$145,394 - 167,204	\$233	36	\$3,619,120 - 4,161,989	\$5,806	59	\$90,085,221 - 103,598,005	\$144,519
14	\$167,204 - 192,285	\$268	37	\$4,161,989 - 4,786,287	\$6,677	60	\$103,598,005 - 119,137,706	\$166,197
15	\$192,285 - 221,128	\$308	38	\$4,786,287 - 5,504,230	\$7,678	61	\$119,137,706 - 137,008,362	\$191,126
16	\$221,128 - 254,297	\$355	39	\$5,504,230 - 6,329,865	\$8,830	62	\$137,008,362 - 157,559,616	\$219,795
17	\$254,297 - 292,442	\$408	40	\$6,329,865 - 7,279,345	\$10,155	63	\$157,559,616 - 181,193,559	\$252,765
18	\$292,442 - 336,308	\$469	41	\$7,279,345 - 8,371,247	\$11,678	64	\$181,193,559 - 208,372,593	\$290,679
19	\$336,308 - 386,755	\$540	42	\$8,371,247 - 9,626,935	\$13,440	65	\$208,372,593 - 239,628,482	\$334,281
20	\$386,755 - 444,768	\$620	43	\$9,626,935 - 11,070,975	\$15,446	66	\$239,628,482 - 275,572,755	\$384,424
21	\$444,768 - 511,484	\$714	44	\$11,070,975 - 12,731,622	\$17,761	67	\$275,572,755 - And Above	\$442,087
22	\$511,484 - 588,207	\$821	45	\$12,731,622 - 14,641,365	\$20,425			
23	\$588,207 - 676,438	\$944	46	\$14,641,365 - 16,837,571	\$23,488			

13 **Sec. 41. 1. The administrative and support services**
 14 **business category (NAICS 561) includes all businesses primarily**
 15 **engaged in activities that support the day-to-day operations of**
 16 **other organizations.**

17 2. To determine the amount of the quarterly state business
 18 license fee, a business included in this category must identify the
 19 fee on the following table that corresponds to the Nevada gross
 20 revenue of the business for the quarter for which the fee will be
 21 paid:



Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,224	47	\$16,837,571 - 19,363,206	\$30,462
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,407	48	\$19,363,206 - 22,267,688	\$35,031
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,618	49	\$22,267,688 - 25,607,841	\$40,286
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,861	50	\$25,607,841 - 29,449,017	\$46,329
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$2,140	51	\$29,449,017 - 33,866,370	\$53,278
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$2,461	52	\$33,866,370 - 38,946,326	\$61,270
7	\$62,857 - 72,286	\$114	30	\$1,564,645 - 1,799,341	\$2,831	53	\$38,946,326 - 44,788,275	\$70,461
8	\$72,286 - 83,129	\$131	31	\$1,799,341 - 2,069,243	\$3,255	54	\$44,788,275 - 51,506,517	\$81,030
9	\$83,129 - 95,599	\$150	32	\$2,069,243 - 2,379,630	\$3,744	55	\$51,506,517 - 59,232,495	\$93,184
10	\$95,599 - 109,939	\$173	33	\$2,379,630 - 2,736,574	\$4,305	56	\$59,232,495 - 68,117,369	\$107,162
11	\$109,939 - 126,430	\$199	34	\$2,736,574 - 3,147,061	\$4,951	57	\$68,117,369 - 78,334,975	\$123,236
12	\$126,430 - 145,394	\$229	35	\$3,147,061 - 3,619,120	\$5,694	58	\$78,334,975 - 90,085,221	\$141,721
13	\$145,394 - 167,204	\$263	36	\$3,619,120 - 4,161,989	\$6,548	59	\$90,085,221 - 103,598,005	\$162,980
14	\$167,204 - 192,285	\$303	37	\$4,161,989 - 4,786,287	\$7,530	60	\$103,598,005 - 119,137,706	\$187,426
15	\$192,285 - 221,128	\$348	38	\$4,786,287 - 5,504,230	\$8,659	61	\$119,137,706 - 137,008,362	\$215,540
16	\$221,128 - 254,297	\$400	39	\$5,504,230 - 6,329,865	\$9,958	62	\$137,008,362 - 157,559,616	\$247,871
17	\$254,297 - 292,442	\$460	40	\$6,329,865 - 7,279,345	\$11,452	63	\$157,559,616 - 181,193,559	\$285,052
18	\$292,442 - 336,308	\$529	41	\$7,279,345 - 8,371,247	\$13,170	64	\$181,193,559 - 208,372,593	\$328,810
19	\$336,308 - 386,755	\$608	42	\$8,371,247 - 9,626,935	\$15,145	65	\$208,372,593 - 239,628,482	\$376,982
20	\$386,755 - 444,768	\$700	43	\$9,626,935 - 11,070,975	\$17,417	66	\$239,628,482 - 275,572,755	\$433,529
21	\$444,768 - 511,484	\$805	44	\$11,070,975 - 12,731,622	\$20,209	67	\$275,572,755 - And Above	\$498,558
22	\$511,484 - 588,207	\$925	45	\$12,731,622 - 14,641,365	\$23,034			
23	\$588,207 - 676,438	\$1,064	46	\$14,641,365 - 16,837,571	\$26,489			

- 1 **Sec. 42. 1. The waste management and remediation**
- 2 **services business category (NAICS 562) includes all businesses**
- 3 **primarily engaged in the collection, treatment and disposal of**
- 4 **waste materials.**
- 5 **2. To determine the amount of the quarterly state business**
- 6 **license fee, a business included in this category must identify the**
- 7 **fee on the following table that corresponds to the Nevada gross**
- 8 **revenue of the business for the quarter for which the fee will be**
- 9 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$2,079	47	\$16,837,571 - 19,363,206	\$51,756
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$2,391	48	\$19,363,206 - 22,267,688	\$59,519
3	\$35,938 - 41,329	\$110	26	\$894,590 - 1,028,779	\$2,750	49	\$22,267,688 - 25,607,841	\$68,447
4	\$41,329 - 47,528	\$127	27	\$1,028,779 - 1,183,096	\$3,162	50	\$25,607,841 - 29,449,017	\$78,714
5	\$47,528 - 54,658	\$146	28	\$1,183,096 - 1,360,560	\$3,637	51	\$29,449,017 - 33,866,370	\$90,521
6	\$54,658 - 62,857	\$168	29	\$1,360,560 - 1,564,645	\$4,182	52	\$33,866,370 - 38,946,326	\$104,100
7	\$62,857 - 72,286	\$193	30	\$1,564,645 - 1,799,341	\$4,809	53	\$38,946,326 - 44,788,275	\$119,715
8	\$72,286 - 83,129	\$222	31	\$1,799,341 - 2,069,243	\$5,531	54	\$44,788,275 - 51,506,517	\$137,672
9	\$83,129 - 95,599	\$256	32	\$2,069,243 - 2,379,630	\$6,361	55	\$51,506,517 - 59,232,495	\$158,322
10	\$95,599 - 109,939	\$294	33	\$2,379,630 - 2,736,574	\$7,315	56	\$59,232,495 - 68,117,369	\$182,071
11	\$109,939 - 126,430	\$338	34	\$2,736,574 - 3,147,061	\$8,412	57	\$68,117,369 - 78,334,975	\$209,381
12	\$126,430 - 145,394	\$389	35	\$3,147,061 - 3,619,120	\$9,674	58	\$78,334,975 - 90,085,221	\$240,789
13	\$145,394 - 167,204	\$447	36	\$3,619,120 - 4,161,989	\$11,125	59	\$90,085,221 - 103,598,005	\$276,907
14	\$167,204 - 192,285	\$514	37	\$4,161,989 - 4,786,287	\$12,793	60	\$103,598,005 - 119,137,706	\$318,443
15	\$192,285 - 221,128	\$591	38	\$4,786,287 - 5,504,230	\$14,712	61	\$119,137,706 - 137,008,362	\$366,209
16	\$221,128 - 254,297	\$680	39	\$5,504,230 - 6,329,865	\$16,919	62	\$137,008,362 - 157,559,616	\$421,141
17	\$254,297 - 292,442	\$782	40	\$6,329,865 - 7,279,345	\$19,457	63	\$157,559,616 - 181,193,559	\$484,312
18	\$292,442 - 336,308	\$899	41	\$7,279,345 - 8,371,247	\$22,375	64	\$181,193,559 - 208,372,593	\$556,959
19	\$336,308 - 386,755	\$1,034	42	\$8,371,247 - 9,626,935	\$25,732	65	\$208,372,593 - 239,628,482	\$640,503
20	\$386,755 - 444,768	\$1,189	43	\$9,626,935 - 11,070,975	\$29,592	66	\$239,628,482 - 275,572,755	\$736,578
21	\$444,768 - 511,484	\$1,367	44	\$11,070,975 - 12,731,622	\$34,030	67	\$275,572,755 - And Above	\$847,065
22	\$511,484 - 588,207	\$1,572	45	\$12,731,622 - 14,641,365	\$39,135			
23	\$588,207 - 676,438	\$1,808	46	\$14,641,365 - 16,837,571	\$45,005			



6 * S B 2 5 2 *

1 **Sec. 43. 1. The educational services business category**
 2 **(NAICS 61) includes all businesses primarily engaged in**
 3 **providing instruction and training in a wide variety of subjects.**

4 **2. To determine the amount of the quarterly state business**
 5 **license fee, a business included in this category must identify the**
 6 **fee on the following table that corresponds to the Nevada gross**
 7 **revenue of the business for the quarter for which the fee will be**
 8 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$2,234	47	\$16,837,571 - 19,363,206	\$55,601
2	\$31,250 - 35,938	\$103	25	\$777,904 - 894,590	\$2,569	48	\$19,363,206 - 22,267,688	\$63,941
3	\$35,938 - 41,329	\$119	26	\$894,590 - 1,028,779	\$2,954	49	\$22,267,688 - 25,607,841	\$73,532
4	\$41,329 - 47,528	\$136	27	\$1,028,779 - 1,183,096	\$3,397	50	\$25,607,841 - 29,449,017	\$84,562
5	\$47,528 - 54,658	\$157	28	\$1,183,096 - 1,360,560	\$3,907	51	\$29,449,017 - 33,866,370	\$97,246
6	\$54,658 - 62,857	\$180	29	\$1,360,560 - 1,564,645	\$4,493	52	\$33,866,370 - 38,946,326	\$111,833
7	\$62,857 - 72,286	\$208	30	\$1,564,645 - 1,799,341	\$5,167	53	\$38,946,326 - 44,788,275	\$128,608
8	\$72,286 - 83,129	\$239	31	\$1,799,341 - 2,069,243	\$5,942	54	\$44,788,275 - 51,506,517	\$147,899
9	\$83,129 - 95,599	\$275	32	\$2,069,243 - 2,379,630	\$6,833	55	\$51,506,517 - 59,232,495	\$170,084
10	\$95,599 - 109,939	\$316	33	\$2,379,630 - 2,736,574	\$7,858	56	\$59,232,495 - 68,117,369	\$195,596
11	\$109,939 - 126,430	\$363	34	\$2,736,574 - 3,147,061	\$9,037	57	\$68,117,369 - 78,334,975	\$224,935
12	\$126,430 - 145,394	\$417	35	\$3,147,061 - 3,619,120	\$10,392	58	\$78,334,975 - 90,088,005	\$258,676
13	\$145,394 - 167,204	\$480	36	\$3,619,120 - 4,161,989	\$11,951	59	\$90,088,005 - 119,137,706	\$297,477
14	\$167,204 - 192,285	\$552	37	\$4,161,989 - 4,786,287	\$13,744	60	\$119,137,706 - 137,008,362	\$349,414
15	\$192,285 - 221,128	\$635	38	\$4,786,287 - 5,504,230	\$15,805	61	\$137,008,362 - 157,559,616	\$452,426
16	\$221,128 - 254,297	\$730	39	\$5,504,230 - 6,329,865	\$18,176	62	\$157,559,616 - 181,193,559	\$520,289
17	\$254,297 - 292,442	\$840	40	\$6,329,865 - 7,279,345	\$20,902	63	\$181,193,559 - 208,372,593	\$598,333
18	\$292,442 - 336,308	\$966	41	\$7,279,345 - 8,371,247	\$24,038	64	\$208,372,593 - 239,628,482	\$688,083
19	\$336,308 - 386,755	\$1,111	42	\$8,371,247 - 9,626,935	\$27,643	65	\$239,628,482 - 275,572,755	\$791,295
20	\$386,755 - 444,768	\$1,277	43	\$9,626,935 - 11,070,975	\$31,790	66	\$275,572,755 - And Above	\$909,989
21	\$444,768 - 511,484	\$1,469	44	\$11,070,975 - 12,731,622	\$36,558			
22	\$511,484 - 588,207	\$1,689	45	\$12,731,622 - 14,641,365	\$42,042			
23	\$588,207 - 676,438	\$1,942	46	\$14,641,365 - 16,837,571	\$48,348			

9 **Sec. 44. 1. The health care and social assistance business**
 10 **category (NAICS 62) includes all businesses primarily engaged in**
 11 **providing health care and social assistance for natural persons.**

12 **2. To determine the amount of the quarterly state business**
 13 **license fee, a business included in this category must identify the**
 14 **fee on the following table that corresponds to the Nevada gross**
 15 **revenue of the business for the quarter for which the fee will be**
 16 **paid:**



Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,509	47	\$16,837,571 - 19,363,206	\$37,560
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,735	48	\$19,363,206 - 22,267,688	\$43,194
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,996	49	\$22,267,688 - 25,607,841	\$49,673
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$2,295	50	\$25,607,841 - 29,449,017	\$57,124
5	\$47,528 - 54,658	\$106	28	\$1,183,096 - 1,360,560	\$2,639	51	\$29,449,017 - 33,866,370	\$65,693
6	\$54,658 - 62,857	\$122	29	\$1,360,560 - 1,564,645	\$3,035	52	\$33,866,370 - 38,946,326	\$75,547
7	\$62,857 - 72,286	\$140	30	\$1,564,645 - 1,799,341	\$3,490	53	\$38,946,326 - 44,788,275	\$86,879
8	\$72,286 - 83,129	\$161	31	\$1,799,341 - 2,069,243	\$4,014	54	\$44,788,275 - 51,506,517	\$99,910
9	\$83,129 - 95,599	\$185	32	\$2,069,243 - 2,379,630	\$4,616	55	\$51,506,517 - 59,232,495	\$114,897
10	\$95,599 - 109,939	\$213	33	\$2,379,630 - 2,736,574	\$5,308	56	\$59,232,495 - 68,117,369	\$132,131
11	\$109,939 - 126,430	\$245	34	\$2,736,574 - 3,147,061	\$6,105	57	\$68,117,369 - 78,334,975	\$151,951
12	\$126,430 - 145,394	\$282	35	\$3,147,061 - 3,619,120	\$7,020	58	\$78,334,975 - 90,085,221	\$174,744
13	\$145,394 - 167,204	\$324	36	\$3,619,120 - 4,161,989	\$8,073	59	\$90,085,221 - 103,598,005	\$200,955
14	\$167,204 - 192,285	\$373	37	\$4,161,989 - 4,786,287	\$9,284	60	\$103,598,005 - 119,137,706	\$231,099
15	\$192,285 - 221,128	\$429	38	\$4,786,287 - 5,504,230	\$10,677	61	\$119,137,706 - 137,008,362	\$265,763
16	\$221,128 - 254,297	\$493	39	\$5,504,230 - 6,329,865	\$12,278	62	\$137,008,362 - 157,559,616	\$305,628
17	\$254,297 - 292,442	\$567	40	\$6,329,865 - 7,279,345	\$14,120	63	\$157,559,616 - 181,193,559	\$351,472
18	\$292,442 - 336,308	\$652	41	\$7,279,345 - 8,371,247	\$16,238	64	\$181,193,559 - 208,372,593	\$404,193
19	\$336,308 - 386,755	\$750	42	\$8,371,247 - 9,626,935	\$18,674	65	\$208,372,593 - 239,628,482	\$464,822
20	\$386,755 - 444,768	\$863	43	\$9,626,935 - 11,070,975	\$21,475	66	\$239,628,482 - 275,572,755	\$534,545
21	\$444,768 - 511,484	\$992	44	\$11,070,975 - 12,731,622	\$24,996	67	\$275,572,755 - And Above	\$614,727
22	\$511,484 - 588,207	\$1,141	45	\$12,731,622 - 14,641,365	\$28,401			
23	\$588,207 - 676,438	\$1,312	46	\$14,641,365 - 16,837,571	\$32,661			

1 **Sec. 45. 1. The arts, entertainment and recreation business**
 2 **category (NAICS 71) includes all businesses primarily engaged in**
 3 **operating facilities or providing services to meet varied cultural,**
 4 **entertainment and recreational interests of their patrons.**

5 **2. To determine the amount of the quarterly state business**
 6 **license fee, a business included in this category must identify the**
 7 **fee on the following table that corresponds to the Nevada gross**
 8 **revenue of the business for the quarter for which the fee will be**
 9 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,901	47	\$16,837,571 - 19,363,206	\$47,320
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$2,186	48	\$19,363,206 - 22,267,688	\$54,418
3	\$35,938 - 41,329	\$101	26	\$894,590 - 1,028,779	\$2,514	49	\$22,267,688 - 25,607,841	\$62,580
4	\$41,329 - 47,528	\$116	27	\$1,028,779 - 1,183,096	\$2,891	50	\$25,607,841 - 29,449,017	\$71,967
5	\$47,528 - 54,658	\$134	28	\$1,183,096 - 1,360,560	\$3,325	51	\$29,449,017 - 33,866,370	\$82,762
6	\$54,658 - 62,857	\$154	29	\$1,360,560 - 1,564,645	\$3,824	52	\$33,866,370 - 38,946,326	\$95,177
7	\$62,857 - 72,286	\$177	30	\$1,564,645 - 1,799,341	\$4,397	53	\$38,946,326 - 44,788,275	\$109,453
8	\$72,286 - 83,129	\$203	31	\$1,799,341 - 2,069,243	\$5,057	54	\$44,788,275 - 51,506,517	\$125,871
9	\$83,129 - 95,599	\$234	32	\$2,069,243 - 2,379,630	\$5,815	55	\$51,506,517 - 59,232,495	\$144,752
10	\$95,599 - 109,939	\$269	33	\$2,379,630 - 2,736,574	\$6,688	56	\$59,232,495 - 68,117,369	\$166,465
11	\$109,939 - 126,430	\$309	34	\$2,736,574 - 3,147,061	\$7,691	57	\$68,117,369 - 78,334,975	\$191,434
12	\$126,430 - 145,394	\$355	35	\$3,147,061 - 3,619,120	\$8,844	58	\$78,334,975 - 90,085,221	\$220,150
13	\$145,394 - 167,204	\$409	36	\$3,619,120 - 4,161,989	\$10,171	59	\$90,085,221 - 103,598,005	\$253,172
14	\$167,204 - 192,285	\$470	37	\$4,161,989 - 4,786,287	\$11,697	60	\$103,598,005 - 119,137,706	\$291,148
15	\$192,285 - 221,128	\$540	38	\$4,786,287 - 5,504,230	\$13,451	61	\$119,137,706 - 137,008,362	\$334,202
16	\$221,128 - 254,297	\$621	39	\$5,504,230 - 6,329,865	\$15,469	62	\$137,008,362 - 157,559,616	\$385,043
17	\$254,297 - 292,442	\$715	40	\$6,329,865 - 7,279,345	\$17,789	63	\$157,559,616 - 181,193,559	\$442,800
18	\$292,442 - 336,308	\$822	41	\$7,279,345 - 8,371,247	\$20,458	64	\$181,193,559 - 208,372,593	\$509,219
19	\$336,308 - 386,755	\$945	42	\$8,371,247 - 9,626,935	\$23,526	65	\$208,372,593 - 239,628,482	\$585,602
20	\$386,755 - 444,768	\$1,087	43	\$9,626,935 - 11,070,975	\$27,055	66	\$239,628,482 - 275,572,755	\$673,443
21	\$444,768 - 511,484	\$1,250	44	\$11,070,975 - 12,731,622	\$31,113	67	\$275,572,755 - And Above	\$774,459
22	\$511,484 - 588,207	\$1,437	45	\$12,731,622 - 14,641,365	\$35,780			
23	\$588,207 - 676,438	\$1,653	46	\$14,641,365 - 16,837,571	\$41,148			



6 * S B 2 5 2 *

1 **Sec. 46. 1. The accommodation business category (NAICS**
 2 **721) includes all businesses primarily engaged in providing**
 3 **lodging or short-term accommodations for travelers, vacationers**
 4 **and others.**

5 **2. To determine the amount of the quarterly state business**
 6 **license fee, a business included in this category must identify the**
 7 **fee on the following table that corresponds to the Nevada gross**
 8 **revenue of the business for the quarter for which the fee will be**
 9 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
	Greater Than:	Up to and Including:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - 31,250	\$100	24	\$676,438 - 777,904	\$1,584	47	\$16,837,571 - 19,363,206	\$39,433
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,822	48	\$19,363,206 - 22,267,688	\$45,348
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$2,095	49	\$22,267,688 - 25,607,841	\$52,150
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$2,409	50	\$25,607,841 - 29,449,017	\$59,973
5	\$47,528 - 54,658	\$111	28	\$1,183,096 - 1,360,560	\$2,771	51	\$29,449,017 - 33,866,370	\$68,969
6	\$54,658 - 62,857	\$128	29	\$1,360,560 - 1,564,645	\$3,186	52	\$33,866,370 - 38,946,326	\$79,314
7	\$62,857 - 72,286	\$147	30	\$1,564,645 - 1,799,341	\$3,664	53	\$38,946,326 - 44,788,275	\$91,211
8	\$72,286 - 83,129	\$169	31	\$1,799,341 - 2,069,243	\$4,214	54	\$44,788,275 - 51,506,517	\$104,893
9	\$83,129 - 95,599	\$195	32	\$2,069,243 - 2,379,630	\$4,846	55	\$51,506,517 - 59,232,495	\$120,627
10	\$95,599 - 109,939	\$224	33	\$2,379,630 - 2,736,574	\$5,573	56	\$59,232,495 - 68,117,369	\$138,721
11	\$109,939 - 126,430	\$257	34	\$2,736,574 - 3,147,061	\$6,409	57	\$68,117,369 - 78,334,975	\$159,529
12	\$126,430 - 145,394	\$296	35	\$3,147,061 - 3,619,120	\$7,370	58	\$78,334,975 - 90,085,221	\$183,458
13	\$145,394 - 167,204	\$341	36	\$3,619,120 - 4,161,989	\$8,476	59	\$90,085,221 - 103,598,005	\$210,977
14	\$167,204 - 192,285	\$392	37	\$4,161,989 - 4,786,287	\$9,747	60	\$103,598,005 - 119,137,706	\$242,623
15	\$192,285 - 221,128	\$450	38	\$4,786,287 - 5,504,230	\$11,209	61	\$119,137,706 - 137,008,362	\$279,017
16	\$221,128 - 254,297	\$518	39	\$5,504,230 - 6,329,865	\$12,891	62	\$137,008,362 - 157,559,616	\$320,869
17	\$254,297 - 292,442	\$596	40	\$6,329,865 - 7,279,345	\$14,824	63	\$157,559,616 - 181,193,559	\$369,000
18	\$292,442 - 336,308	\$685	41	\$7,279,345 - 8,371,247	\$17,048	64	\$181,193,559 - 208,372,593	\$424,350
19	\$336,308 - 386,755	\$788	42	\$8,371,247 - 9,626,935	\$19,605	65	\$208,372,593 - 239,628,482	\$488,002
20	\$386,755 - 444,768	\$906	43	\$9,626,935 - 11,070,975	\$22,546	66	\$239,628,482 - 275,572,755	\$561,202
21	\$444,768 - 511,484	\$1,042	44	\$11,070,975 - 12,731,622	\$25,928	67	\$275,572,755 - And Above	\$645,383
22	\$511,484 - 588,207	\$1,198	45	\$12,731,622 - 14,641,365	\$29,817			
23	\$588,207 - 676,438	\$1,378	46	\$14,641,365 - 16,837,571	\$34,290			

10 **Sec. 47. 1. The food services and drinking places business**
 11 **category (NAICS 722) includes all businesses primarily engaged**
 12 **in preparing meals, snacks and beverages to customer order for**
 13 **immediate on-premises and off-premises consumption.**

14 **2. To determine the amount of the quarterly state business**
 15 **license fee, a business included in this category must identify the**
 16 **fee on the following table that corresponds to the Nevada gross**
 17 **revenue of the business for the quarter for which the fee will be**
 18 **paid:**



Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
	Greater Than:	Up to and Including:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	\$0 - \$1,250	\$100	24	\$676,438 - 777,904	\$1,537	47	\$16,837,571 - 19,363,206	\$38,250
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,767	48	\$19,363,206 - 22,267,688	\$43,988
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$2,032	49	\$22,267,688 - 25,607,841	\$50,586
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$2,337	50	\$25,607,841 - 29,449,017	\$58,174
5	\$47,528 - 54,658	\$108	28	\$1,183,096 - 1,360,560	\$2,688	51	\$29,449,017 - 33,866,370	\$66,900
6	\$54,658 - 62,857	\$124	29	\$1,360,560 - 1,564,645	\$3,091	52	\$33,866,370 - 38,946,326	\$76,935
7	\$62,857 - 72,286	\$143	30	\$1,564,645 - 1,799,341	\$3,554	53	\$38,946,326 - 44,788,275	\$88,475
8	\$72,286 - 83,129	\$164	31	\$1,799,341 - 2,069,243	\$4,088	54	\$44,788,275 - 51,506,517	\$101,746
9	\$83,129 - 95,599	\$189	32	\$2,069,243 - 2,379,630	\$4,701	55	\$51,506,517 - 59,232,495	\$117,008
10	\$95,599 - 109,939	\$217	33	\$2,379,630 - 2,736,574	\$5,406	56	\$59,232,495 - 68,117,369	\$134,559
11	\$109,939 - 126,430	\$250	34	\$2,736,574 - 3,147,061	\$6,217	57	\$68,117,369 - 78,334,975	\$154,743
12	\$126,430 - 145,394	\$287	35	\$3,147,061 - 3,619,120	\$7,149	58	\$78,334,975 - 90,085,221	\$177,954
13	\$145,394 - 167,204	\$330	36	\$3,619,120 - 4,161,989	\$8,222	59	\$90,085,221 - 103,598,005	\$204,647
14	\$167,204 - 192,285	\$380	37	\$4,161,989 - 4,786,287	\$9,455	60	\$103,598,005 - 119,137,706	\$235,345
15	\$192,285 - 221,128	\$437	38	\$4,786,287 - 5,504,230	\$10,873	61	\$119,137,706 - 137,008,362	\$270,646
16	\$221,128 - 254,297	\$502	39	\$5,504,230 - 6,329,865	\$12,504	62	\$137,008,362 - 157,559,616	\$311,243
17	\$254,297 - 292,442	\$578	40	\$6,329,865 - 7,279,345	\$14,380	63	\$157,559,616 - 181,193,559	\$357,930
18	\$292,442 - 336,308	\$664	41	\$7,279,345 - 8,371,247	\$16,537	64	\$181,193,559 - 208,372,593	\$411,619
19	\$336,308 - 386,755	\$764	42	\$8,371,247 - 9,626,935	\$19,017	65	\$208,372,593 - 239,628,482	\$473,362
20	\$386,755 - 444,768	\$879	43	\$9,626,935 - 11,070,975	\$21,870	66	\$239,628,482 - 275,572,755	\$544,366
21	\$444,768 - 511,484	\$1,010	44	\$11,070,975 - 12,731,622	\$25,150	67	\$275,572,755 - And Above	\$626,021
22	\$511,484 - 588,207	\$1,162	45	\$12,731,622 - 14,641,365	\$28,923			
23	\$588,207 - 676,438	\$1,336	46	\$14,641,365 - 16,837,571	\$33,261			

1 **Sec. 48. 1. The other services business category (NAICS**
2 **81) includes all businesses primarily engaged in providing services**
3 **not included in any of the business categories described in sections**
4 **23 to 47, inclusive, of this act. Businesses in this category are**
5 **primarily engaged in activities such as repairing equipment and**
6 **machinery, promoting or administering religious activities,**
7 **grantmaking, advocacy, and providing dry cleaning and laundry**
8 **services, personal care services, death care services, pet care**
9 **services, photofinishing services, temporary parking services and**
10 **dating services.**

11 **2. To determine the amount of the quarterly state business**
12 **license fee, a business included in this category must identify the**
13 **fee on the following table that corresponds to the Nevada gross**
14 **revenue of the business for the quarter for which the fee will be**
15 **paid:**



Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	50 - 31,250	\$100	24	\$676,438 - 777,904	\$1,125	47	\$16,837,571 - 19,363,206	\$27,997
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,293	48	\$19,363,206 - 22,267,688	\$32,197
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,488	49	\$22,267,688 - 25,607,841	\$37,027
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,711	50	\$25,607,841 - 29,449,070	\$42,581
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$1,967	51	\$29,449,070 - 33,866,370	\$48,968
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$2,262	52	\$33,866,370 - 38,946,326	\$56,313
7	\$62,857 - 72,286	\$105	30	\$1,564,645 - 1,799,341	\$2,603	53	\$38,946,326 - 44,788,275	\$64,760
8	\$72,286 - 83,129	\$120	31	\$1,799,341 - 2,069,243	\$2,992	54	\$44,788,275 - 51,506,517	\$74,474
9	\$83,129 - 95,599	\$138	32	\$2,069,243 - 2,379,630	\$3,441	55	\$51,506,517 - 59,232,495	\$85,645
10	\$95,599 - 109,939	\$159	33	\$2,379,630 - 2,736,574	\$3,957	56	\$59,232,495 - 68,117,369	\$98,492
11	\$109,939 - 126,430	\$183	34	\$2,736,574 - 3,147,061	\$4,550	57	\$68,117,369 - 78,334,975	\$113,265
12	\$126,430 - 145,394	\$210	35	\$3,147,061 - 3,619,120	\$5,233	58	\$78,334,975 - 90,085,221	\$130,255
13	\$145,394 - 167,204	\$242	36	\$3,619,120 - 4,161,989	\$6,018	59	\$90,085,221 - 103,598,005	\$149,793
14	\$167,204 - 192,285	\$278	37	\$4,161,989 - 4,786,287	\$6,921	60	\$103,598,005 - 119,137,706	\$172,262
15	\$192,285 - 221,128	\$320	38	\$4,786,287 - 5,504,230	\$7,959	61	\$119,137,706 - 137,008,362	\$198,102
16	\$221,128 - 254,297	\$368	39	\$5,504,230 - 6,329,865	\$9,152	62	\$137,008,362 - 157,559,616	\$227,817
17	\$254,297 - 292,442	\$423	40	\$6,329,865 - 7,279,345	\$10,525	63	\$157,559,616 - 181,193,559	\$261,990
18	\$292,442 - 336,308	\$486	41	\$7,279,345 - 8,371,247	\$12,104	64	\$181,193,559 - 208,372,593	\$301,288
19	\$336,308 - 386,755	\$559	42	\$8,371,247 - 9,626,935	\$13,920	65	\$208,372,593 - 239,628,482	\$346,481
20	\$386,755 - 444,768	\$643	43	\$9,626,935 - 11,070,975	\$16,008	66	\$239,628,482 - 275,572,755	\$398,454
21	\$444,768 - 511,484	\$740	44	\$11,070,975 - 12,731,622	\$18,409	67	\$275,572,755 - And Above	\$458,222
22	\$511,484 - 588,207	\$850	45	\$12,731,622 - 14,641,365	\$21,170			
23	\$588,207 - 676,438	\$978	46	\$14,641,365 - 16,837,571	\$24,346			

1 **Sec. 49. 1. The unclassified business category includes any**
 2 **business that paid wages during the quarter and is not included in**
 3 **any of the business categories established by sections 23 to 48,**
 4 **inclusive, of this act.**

5 **2. As used in subsection 1, the term "wages" has the meaning**
 6 **ascribed to it in NRS 612.190.**

7 **3. To determine the amount of the quarterly state business**
 8 **license fee, a business included in this category must identify the**
 9 **fee on the following table that corresponds to the Nevada gross**
 10 **revenue of the business for the quarter for which the fee will be**
 11 **paid:**

Nevada Gross Revenue:			Nevada Gross Revenue:			Nevada Gross Revenue:		
Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:	Greater Than:	Up to and Including:	Fee:
1	50 - 31,250	\$100	24	\$676,438 - 777,904	\$1,188	47	\$16,837,571 - 19,363,206	\$29,575
2	\$31,250 - 35,938	\$100	25	\$777,904 - 894,590	\$1,366	48	\$19,363,206 - 22,267,688	\$34,011
3	\$35,938 - 41,329	\$100	26	\$894,590 - 1,028,779	\$1,571	49	\$22,267,688 - 25,607,841	\$39,113
4	\$41,329 - 47,528	\$100	27	\$1,028,779 - 1,183,096	\$1,807	50	\$25,607,841 - 29,449,070	\$44,980
5	\$47,528 - 54,658	\$100	28	\$1,183,096 - 1,360,560	\$2,078	51	\$29,449,070 - 33,866,370	\$51,726
6	\$54,658 - 62,857	\$100	29	\$1,360,560 - 1,564,645	\$2,390	52	\$33,866,370 - 38,946,326	\$59,485
7	\$62,857 - 72,286	\$110	30	\$1,564,645 - 1,799,341	\$2,748	53	\$38,946,326 - 44,788,275	\$68,408
8	\$72,286 - 83,129	\$127	31	\$1,799,341 - 2,069,243	\$3,161	54	\$44,788,275 - 51,506,517	\$78,700
9	\$83,129 - 95,599	\$146	32	\$2,069,243 - 2,379,630	\$3,635	55	\$51,506,517 - 59,232,495	\$90,470
10	\$95,599 - 109,939	\$168	33	\$2,379,630 - 2,736,574	\$4,180	56	\$59,232,495 - 68,117,369	\$104,040
11	\$109,939 - 126,430	\$193	34	\$2,736,574 - 3,147,061	\$4,807	57	\$68,117,369 - 78,334,975	\$119,647
12	\$126,430 - 145,394	\$222	35	\$3,147,061 - 3,619,120	\$5,528	58	\$78,334,975 - 90,085,221	\$137,594
13	\$145,394 - 167,204	\$255	36	\$3,619,120 - 4,161,989	\$6,357	59	\$90,085,221 - 103,598,005	\$158,233
14	\$167,204 - 192,285	\$294	37	\$4,161,989 - 4,786,287	\$7,310	60	\$103,598,005 - 119,137,706	\$181,967
15	\$192,285 - 221,128	\$338	38	\$4,786,287 - 5,504,230	\$8,407	61	\$119,137,706 - 137,008,362	\$209,263
16	\$221,128 - 254,297	\$388	39	\$5,504,230 - 6,329,865	\$9,668	62	\$137,008,362 - 157,559,616	\$240,652
17	\$254,297 - 292,442	\$447	40	\$6,329,865 - 7,279,345	\$11,118	63	\$157,559,616 - 181,193,559	\$276,950
18	\$292,442 - 336,308	\$514	41	\$7,279,345 - 8,371,247	\$12,786	64	\$181,193,559 - 208,372,593	\$318,262
19	\$336,308 - 386,755	\$591	42	\$8,371,247 - 9,626,935	\$14,704	65	\$208,372,593 - 239,628,482	\$366,001
20	\$386,755 - 444,768	\$679	43	\$9,626,935 - 11,070,975	\$16,909	66	\$239,628,482 - 275,572,755	\$420,902
21	\$444,768 - 511,484	\$781	44	\$11,070,975 - 12,731,622	\$19,446	67	\$275,572,755 - And Above	\$484,037
22	\$511,484 - 588,207	\$898	45	\$12,731,622 - 14,641,365	\$22,363			
23	\$588,207 - 676,438	\$1,033	46	\$14,641,365 - 16,837,571	\$25,717			



* S B 2 5 2 *

1 **Sec. 50.** *A business's method of accounting for gross*
2 *revenue for a calendar quarter for the purposes of determining the*
3 *amount of the state business license fee must be the same as the*
4 *business's method of accounting for federal income tax purposes*
5 *for the business's federal taxable year that includes that calendar*
6 *quarter. If a business's method of accounting for federal income*
7 *tax purposes changes, its method of accounting for gross revenue*
8 *pursuant to this chapter must be changed accordingly.*

9 **Sec. 51.** *1. If a person who holds a state business license*
10 *fails to pay the state business license fee and any penalties and*
11 *interest, the Department may revoke or suspend the state business*
12 *license of the person.*

13 *2. If the license is suspended or revoked, the Department*
14 *shall provide written notice of the action to:*

15 *(a) The person who holds the state business license; and*

16 *(b) If the person who holds the state business license is an*
17 *entity organized pursuant to title 7 of NRS or an entity required to*
18 *file with the Secretary of State, the Secretary of State.*

19 *3. If the Secretary of State receives a written notice pursuant*
20 *to subsection 2, the Secretary of State must revoke the entity's*
21 *charter or authority to transact business in this State.*

22 *4. The Department shall not issue a new license to the former*
23 *holder of a revoked state business license, and the Secretary of*
24 *State shall not reinstate or revive a charter or the right to transact*
25 *business in this State, unless the former holder has paid the state*
26 *business license fee and any penalties and interest.*

27 **Sec. 52.** *If the Department determines that any state*
28 *business license fee, penalty or interest has been paid more*
29 *than once or has been erroneously or illegally collected or*
30 *computed, the Department shall set forth that fact in the records of*
31 *the Department and certify to the State Board of Examiners the*
32 *amount collected in excess of the amount legally due and the*
33 *person from whom it was collected or by whom it was paid. If*
34 *approved by the State Board of Examiners, the excess amount*
35 *collected or paid must, after being credited against any amount*
36 *then due from the person in accordance with NRS 360.236, be*
37 *refunded to the person or his or her successors in interest.*

38 **Sec. 53.** *1. Except as otherwise provided in NRS 360.235*
39 *and 360.395:*

40 *(a) No refund may be allowed unless a claim for it is filed with*
41 *the Department within 3 years after the last day of the month*
42 *following the calendar quarter for which the overpayment was*
43 *made.*



1 (b) *No credit may be allowed after the expiration of the period*
2 *specified for filing claims for refund unless a claim for credit is*
3 *filed with the Department within that period.*

4 2. *Each claim must be in writing and must state the specific*
5 *grounds upon which the claim is founded.*

6 3. *Failure to file a claim within the time prescribed in this*
7 *chapter constitutes a waiver of any demand against the State on*
8 *account of overpayment.*

9 4. *Within 30 days after rejecting any claim in whole or in*
10 *part, the Department shall serve notice of its action on the*
11 *claimant in the manner prescribed for service of notice of a*
12 *deficiency determination.*

13 **Sec. 54.** 1. *Except as otherwise provided in this section and*
14 *NRS 360.320 or any other specific statute, interest must be paid*
15 *upon any overpayment of any amount of the state business license*
16 *fee at the rate set forth in, and in accordance with the provisions*
17 *of, NRS 360.2937.*

18 2. *If the Department determines that any overpayment has*
19 *been made intentionally or by reason of carelessness, the*
20 *Department shall not allow any interest on the overpayment.*

21 **Sec. 55.** 1. *No injunction, writ of mandate or other legal or*
22 *equitable process may issue in any suit, action or proceeding in*
23 *any court against this State or against any officer of this State to*
24 *prevent or enjoin the collection under this chapter of the state*
25 *business license fee or any amount of the state business license*
26 *fee, penalty or interest required to be collected.*

27 2. *No suit or proceeding may be maintained in any court for*
28 *the recovery of any amount alleged to have been erroneously or*
29 *illegally determined or collected unless a claim for refund or credit*
30 *has been filed.*

31 **Sec. 56.** 1. *Within 90 days after a final decision upon a*
32 *claim filed pursuant to this chapter is rendered by the*
33 *Commission, the claimant may bring an action against the*
34 *Department on the grounds set forth in the claim in a court of*
35 *competent jurisdiction in Carson City, the county of this State*
36 *where the claimant resides or maintains his or her principal place*
37 *of business or a county in which any relevant proceedings were*
38 *conducted by the Department, for the recovery of the whole or any*
39 *part of the amount with respect to which the claim has been*
40 *disallowed.*

41 2. *Failure to bring an action within the time specified*
42 *constitutes a waiver of any demand against the State on account of*
43 *alleged overpayments.*

44 **Sec. 57.** 1. *If the Department fails to mail notice of action*
45 *on a claim within 6 months after the claim is filed, the claimant*



1 *may consider the claim disallowed and file an appeal with the*
2 *Commission within 30 days after the last day of the 6-month*
3 *period. If the claimant is aggrieved by the decision of the*
4 *Commission rendered on appeal, the claimant may, within 90 days*
5 *after the decision is rendered, bring an action against the*
6 *Department on the grounds set forth in the claim for the recovery*
7 *of the whole or any part of the amount claimed as an*
8 *overpayment.*

9 *2. If judgment is rendered for the plaintiff, the amount of the*
10 *judgment must first be credited toward any state business license*
11 *fee due from the plaintiff.*

12 *3. The balance of the judgment must be refunded to the*
13 *plaintiff.*

14 **Sec. 58.** *In any judgment, interest must be allowed at the rate*
15 *of 3 percent per annum upon the amount found to have been*
16 *illegally collected from the date of payment of the amount to the*
17 *date of allowance of credit on account of the judgment, or to a*
18 *date preceding the date of the refund warrant by not more than 30*
19 *days. The date must be determined by the Department.*

20 **Sec. 59.** *A judgment may not be rendered in favor of the*
21 *plaintiff in any action brought against the Department to recover*
22 *any amount paid when the action is brought by or in the name of*
23 *an assignee of the person paying the amount or by any person*
24 *other than the person who paid the amount.*

25 **Sec. 60.** *1. The Department may recover a refund or any*
26 *part thereof which is erroneously made and any credit or part*
27 *thereof which is erroneously allowed in an action brought in a*
28 *court of competent jurisdiction in Carson City or Clark County in*
29 *the name of the State of Nevada.*

30 *2. The action must be tried in Carson City or Clark County*
31 *unless the court, with the consent of the Attorney General, orders*
32 *a change of place of trial.*

33 *3. The Attorney General shall prosecute the action, and the*
34 *provisions of the Nevada Revised Statutes, the Nevada Rules of*
35 *Civil Procedure and the Nevada Rules of Appellate Procedure*
36 *relating to service of summons, pleadings, proofs, trials and*
37 *appeals are applicable to the proceedings.*

38 **Sec. 61.** *1. If any amount in excess of \$25 has been*
39 *illegally determined, either by the Department or by the person*
40 *filing the return, the Department shall certify that fact to the State*
41 *Board of Examiners, and the latter shall authorize the*
42 *cancellation of the amount upon the records of the Department.*

43 *2. If an amount not exceeding \$25 has been illegally*
44 *determined, either by the Department or by the person filing the*
45 *return, the Department, without certifying that fact to the State*



1 *Board of Examiners, shall authorize the cancellation of the*
2 *amount upon the records of the Department.*

3 **Sec. 62.** *The remedies of the State provided for in this*
4 *chapter are cumulative, and no action taken by the Department or*
5 *the Attorney General constitutes an election by the State to pursue*
6 *any remedy to the exclusion of any other remedy for which*
7 *provision is made in this chapter.*

8 **Sec. 63.** NRS 360.2937 is hereby amended to read as follows:

9 360.2937 1. Except as otherwise provided in this section and
10 NRS 360.320 or any other specific statute, and notwithstanding the
11 provisions of NRS 360.2935, interest must be paid upon an
12 overpayment of any tax provided for in chapter 362, 363A, 363B,
13 369, 370, 372, 374, 377, 377A or 377C of NRS, any fee provided
14 for in NRS 444A.090 or 482.313, ~~for~~ any assessment provided for
15 in NRS 585.497, *or the state business license fee imposed pursuant*
16 *to sections 2 to 62, inclusive, of this act*, at the rate of 0.25 percent
17 per month from the last day of the calendar month following the
18 period for which the overpayment was made.

19 2. No refund or credit may be made of any interest imposed on
20 the person making the overpayment with respect to the amount
21 being refunded or credited.

22 3. The interest must be paid:

23 (a) In the case of a refund, to the last day of the calendar month
24 following the date upon which the person making the overpayment,
25 if the person has not already filed a claim, is notified by the
26 Department that a claim may be filed or the date upon which the
27 claim is certified to the State Board of Examiners, whichever is
28 earlier.

29 (b) In the case of a credit, to the same date as that to which
30 interest is computed on the tax or the amount against which the
31 credit is applied.

32 **Sec. 64.** NRS 360.300 is hereby amended to read as follows:

33 360.300 1. If a person fails to file a return or the Department
34 is not satisfied with the return or returns of any tax, contribution or
35 premium or amount of tax, contribution or premium required to be
36 paid to the State by any person, in accordance with the applicable
37 provisions of this chapter, chapter 360B, 362, 363A, 363B, 369,
38 370, 372, 372A, 374, 377, 377A, 377C or 444A of NRS, NRS
39 482.313, or chapter 585 or 680B of NRS, *or the state business*
40 *license fee imposed pursuant to sections 2 to 62, inclusive, of this*
41 *act*, as administered or audited by the Department, it may compute
42 and determine the amount required to be paid upon the basis of:

43 (a) The facts contained in the return;

44 (b) Any information within its possession or that may come into
45 its possession; or



1 (c) Reasonable estimates of the amount.

2 2. One or more deficiency determinations may be made with
3 respect to the amount due for one or for more than one period.

4 3. In making its determination of the amount required to be
5 paid, the Department shall impose interest on the amount of tax *or*
6 *fee* determined to be due, *as applicable*, calculated at the rate and in
7 the manner set forth in NRS 360.417, unless a different rate of
8 interest is specifically provided by statute.

9 4. The Department shall impose a penalty of 10 percent in
10 addition to the amount of a determination that is made in the case of
11 the failure of a person to file a return with the Department.

12 5. When a business is discontinued, a determination may be
13 made at any time thereafter within the time prescribed in NRS
14 360.355 as to liability arising out of that business, irrespective of
15 whether the determination is issued before the due date of the
16 liability.

17 **Sec. 65.** NRS 360.417 is hereby amended to read as follows:

18 360.417 Except as otherwise provided in NRS 360.232 and
19 360.320, and unless a different penalty or rate of interest is
20 specifically provided by statute, any person who fails to pay any tax
21 provided for in chapter 362, 363A, 363B, 369, 370, 372, 374, 377,
22 377A, 377C, 444A or 585 of NRS, or any fee provided for in NRS
23 482.313, and any person or governmental entity that fails to pay any
24 fee provided for in NRS 360.787 ~~H~~ *or the state business license fee*
25 *imposed pursuant to sections 2 to 62, inclusive, of this act*, to the
26 State or a county within the time required, shall pay a penalty of not
27 more than 10 percent of the amount of the tax or fee which is owed,
28 as determined by the Department, in addition to the tax or fee, plus
29 interest at the rate of 0.75 percent per month, or fraction of a month,
30 from the last day of the month following the period for which the
31 amount or any portion of the amount should have been reported
32 until the date of payment. The amount of any penalty imposed must
33 be based on a graduated schedule adopted by the Nevada Tax
34 Commission which takes into consideration the length of time the
35 tax or fee remained unpaid.

36 **Sec. 66.** NRS 360.510 is hereby amended to read as follows:

37 360.510 1. If any person is delinquent in the payment of any
38 tax or fee administered by the Department or if a determination has
39 been made against the person which remains unpaid, the
40 Department may:

41 (a) Not later than 3 years after the payment became delinquent
42 or the determination became final; or

43 (b) Not later than 6 years after the last recording of an abstract
44 of judgment or of a certificate constituting a lien for tax owed,



1 ↳ give a notice of the delinquency and a demand to transmit
2 personally or by registered or certified mail to any person,
3 including, without limitation, any officer or department of this State
4 or any political subdivision or agency of this State, who has in his or
5 her possession or under his or her control any credits or other
6 personal property belonging to the delinquent, or owing any debts to
7 the delinquent or person against whom a determination has been
8 made which remains unpaid, or owing any debts to the delinquent or
9 that person. In the case of any state officer, department or agency,
10 the notice must be given to the officer, department or agency before
11 the Department presents the claim of the delinquent taxpayer to the
12 State Controller.

13 2. A state officer, department or agency which receives such a
14 notice may satisfy any debt owed to it by that person before it
15 honors the notice of the Department.

16 3. After receiving the demand to transmit, the person notified
17 by the demand may not transfer or otherwise dispose of the credits,
18 other personal property, or debts in his or her possession or under
19 his or her control at the time the person received the notice until the
20 Department consents to a transfer or other disposition.

21 4. Every person notified by a demand to transmit shall, within
22 10 days after receipt of the demand to transmit, inform the
23 Department of and transmit to the Department all such credits, other
24 personal property or debts in his or her possession, under his or her
25 control or owing by that person within the time and in the manner
26 requested by the Department. Except as otherwise provided in
27 subsection 5, no further notice is required to be served to that
28 person.

29 5. If the property of the delinquent taxpayer consists of a series
30 of payments owed to him or her, the person who owes or controls
31 the payments shall transmit the payments to the Department until
32 otherwise notified by the Department. If the debt of the delinquent
33 taxpayer is not paid within 1 year after the Department issued the
34 original demand to transmit, the Department shall issue another
35 demand to transmit to the person responsible for making the
36 payments informing him or her to continue to transmit payments to
37 the Department or that his or her duty to transmit the payments to
38 the Department has ceased.

39 6. If the notice of the delinquency seeks to prevent the transfer
40 or other disposition of a deposit in a bank or credit union or other
41 credits or personal property in the possession or under the control of
42 a bank, credit union or other depository institution, the notice must
43 be delivered or mailed to any branch or office of the bank, credit
44 union or other depository institution at which the deposit is carried
45 or at which the credits or personal property is held.



1 7. If any person notified by the notice of the delinquency
2 makes any transfer or other disposition of the property or debts
3 required to be withheld or transmitted, to the extent of the value of
4 the property or the amount of the debts thus transferred or paid, that
5 person is liable to the State for any indebtedness due pursuant to this
6 chapter, chapter 360B, 362, 363A, 363B, 369, 370, 372, 372A, 374,
7 377, 377A, 377C or 444A of NRS, NRS 482.313, or chapter 585 or
8 680B of NRS *or sections 2 to 62, inclusive, of this act*, from the
9 person with respect to whose obligation the notice was given if
10 solely by reason of the transfer or other disposition the State is
11 unable to recover the indebtedness of the person with respect to
12 whose obligation the notice was given.

13 **Sec. 67.** NRS 360.773 is hereby amended to read as follows:
14 360.773 "State business license" means the business license
15 required pursuant to ~~chapter 76 of NRS.~~ *sections 2 to 62,*
16 *inclusive, of this act.*

17 **Sec. 68.** NRS 360.780 is hereby amended to read as follows:
18 360.780 A person who takes part in an exhibition held in this
19 State for a purpose related to the conduct of a business is not
20 required to obtain a state business license specifically for that event
21 *or pay the state business license fee required to be paid pursuant*
22 *to sections 2 to 62, inclusive, of this act*, if the operator of the
23 facility where the exhibition is held pays the licensing fee on behalf
24 of that person pursuant to NRS 360.787.

25 **Sec. 69.** NRS 360.970 is hereby amended to read as follows:
26 360.970 1. The lead participant in a qualified project shall,
27 upon the request of the Office of Economic Development, furnish
28 the Office with copies of all records necessary to verify that the
29 qualified project meets the eligibility requirements for any
30 transferable tax credits issued pursuant to NRS 360.955 and the
31 abatement of any taxes pursuant to NRS 360.965.

32 2. The lead participant shall repay to the Department or the
33 State Gaming Control Board, as applicable, any portion of the
34 transferable tax credits to which the lead participant is not entitled
35 if:

36 (a) The participants in the qualified project collectively fail to
37 make the investment in this State necessary to support the
38 determination by the Executive Director of the Office of Economic
39 Development that the project is a qualified project;

40 (b) The participants in the qualified project collectively fail to
41 employ the number of qualified employees identified in the
42 certificate of eligibility approved for the qualified project;

43 (c) The lead participant submits any false statement,
44 representation or certification in any document submitted for the
45 purpose of obtaining transferable tax credits; or



1 (d) The lead participant otherwise becomes ineligible for
2 transferable tax credits after receiving the transferable tax credits
3 pursuant to NRS 360.900 to 360.975, inclusive.

4 3. Transferable tax credits purchased in good faith are not
5 subject to forfeiture unless the transferee submitted fraudulent
6 information in connection with the purchase.

7 4. Notwithstanding any provision of this chapter or chapter 361
8 of NRS, if the lead participant in a qualified project for which an
9 abatement has been approved pursuant to NRS 360.965 and is in
10 effect:

11 (a) Fails to meet the requirements for eligibility pursuant to that
12 section; or

13 (b) Ceases operation before the time specified in the agreement
14 described in paragraph (e) of subsection 3 of NRS 360.945,

15 ➔ the lead participant shall repay to the Department or, if the
16 abatement is from the property tax imposed by chapter 361 of NRS,
17 to the appropriate county treasurer, the amount of the abatement that
18 was allowed to the lead participant pursuant to NRS 360.965 before
19 the failure of the lead participant to meet the requirements for
20 eligibility. Except as otherwise provided in NRS 360.232 and
21 360.320, the lead participant shall, in addition to the amount of the
22 abatement required to be repaid by the lead participant pursuant to
23 this subsection, pay interest on the amount due from the lead
24 participant at the rate most recently established pursuant to NRS
25 99.040 for each month, or portion thereof, from the last day of the
26 month following the period for which the payment would have been
27 made had the abatement not been approved until the date of
28 payment of the tax.

29 5. The ~~{Secretary of State}~~ **Department** may, upon application
30 by the Executive Director of the Office, revoke or suspend the state
31 business license of the lead participant in a qualified project which
32 is required to repay any portion of transferable tax credits pursuant
33 to subsection 2 or the amount of any abatement pursuant to
34 subsection 4 and which the Office determines is not in compliance
35 with the provisions of this section governing repayment. If the state
36 business license of the lead participant in a qualified project is
37 suspended or revoked pursuant to this subsection, the ~~{Secretary of~~
38 ~~State}~~ **Department** shall provide written notice of the action to the
39 lead participant. The ~~{Secretary of State}~~ **Department** shall not
40 reinstate a state business license suspended pursuant to this
41 subsection or issue a new state business license to the lead
42 participant whose state business license has been revoked pursuant
43 to this subsection unless the Executive Director of the Office
44 provides proof satisfactory to the ~~{Secretary of State}~~ **Department**



1 that the lead participant is in compliance with the requirements of
2 this section governing repayment.

3 **Sec. 70.** NRS 361.2227 is hereby amended to read as follows:

4 361.2227 1. In addition to any other requirements set forth in
5 this chapter, an applicant for the renewal of a certificate as an
6 appraiser must indicate in the application submitted to the
7 Department whether the applicant has a state business license. If the
8 applicant has a state business license, the applicant must include in
9 the application the state business license number assigned by the
10 ~~{Secretary of State}~~ **Department** upon compliance with the
11 provisions of ~~{chapter 76 of NRS.}~~ **sections 2 to 62, inclusive, of**
12 **this act.**

13 2. A certificate as an appraiser may not be renewed by the
14 Department if:

15 (a) The applicant fails to submit the information required by
16 subsection 1; or

17 (b) The State Controller has informed the Department pursuant
18 to subsection 5 of NRS 353C.1965 that the applicant owes a debt to
19 an agency that has been assigned to the State Controller for
20 collection and the applicant has not:

21 (1) Satisfied the debt;

22 (2) Entered into an agreement for the payment of the debt
23 pursuant to NRS 353C.130; or

24 (3) Demonstrated that the debt is not valid.

25 3. As used in this section:

26 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

27 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

28 **Sec. 71.** NRS 372.220 is hereby amended to read as follows:

29 372.220 1. Every retailer who sells tangible personal
30 property for storage, use or other consumption in this State shall
31 register with the Department and give:

32 (a) The name and address of all agents operating in this State.

33 (b) The location of all distribution or sales houses or offices or
34 other places of business in this State.

35 (c) Such other information as the Department may require.

36 2. Every business that purchases tangible personal property for
37 storage, use or other consumption in this State shall, at the time the
38 business obtains a *state* business license pursuant to ~~{chapter 76 of~~
39 ~~NRS.}~~ **sections 2 to 62, inclusive, of this act,** register with the
40 Department on a form prescribed by the Department. As used in this
41 section, "business" has the meaning ascribed to it in ~~{NRS 76.020.}~~
42 **section 3 of this act.**

43 **Sec. 72.** NRS 1.570 is hereby amended to read as follows:

44 1.570 1. In addition to any other requirements set forth in this
45 chapter, an applicant for the renewal of a certificate as a court



1 interpreter must indicate in the application submitted to the Court
2 Administrator whether the applicant has a state business license. If
3 the applicant has a state business license, the applicant must include
4 in the application the state business license number assigned by the
5 ~~Secretary of State~~ **Department of Taxation** upon compliance with
6 the provisions of ~~chapter 76 of NRS.~~ **sections 2 to 62, inclusive, of**
7 **this act.**

8 2. Certification of a court interpreter may not be renewed if:
9 (a) The applicant fails to submit the information required by
10 subsection 1; or

11 (b) The State Controller has informed the Court Administrator
12 pursuant to subsection 5 of NRS 353C.1965 that the applicant owes
13 a debt to an agency that has been assigned to the State Controller for
14 collection and the applicant has not:

- 15 (1) Satisfied the debt;
- 16 (2) Entered into an agreement for the payment of the debt
17 pursuant to NRS 353C.130; or

18 (3) Demonstrated that the debt is not valid.

19 3. As used in this section:

- 20 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.
- 21 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

22 **Sec. 73.** NRS 2.123 is hereby amended to read as follows:

23 2.123 1. The Supreme Court may adopt rules that:

24 (a) Require a person applying for the renewal of a license to
25 practice law to indicate in the application submitted to the State Bar
26 of Nevada whether the applicant has a state business license and, if
27 so, require the applicant to include in the application the state
28 business license number assigned by the ~~Secretary of State~~
29 **Department of Taxation** upon compliance with the provisions of
30 ~~chapter 76 of NRS.~~ **sections 2 to 62, inclusive, of this act.**

31 (b) Prohibit the renewal of a license to practice law if:

32 (1) The applicant fails to submit the information required by
33 paragraph (a); or

34 (2) The State Controller has informed the State Bar of
35 Nevada pursuant to subsection 5 of NRS 353C.1965 that the
36 applicant owes a debt to an agency that has been assigned to the
37 State Controller for collection and the applicant has not:

- 38 (I) Satisfied the debt;
- 39 (II) Entered into an agreement for the payment of the debt
40 pursuant to NRS 353C.130; or
- 41 (III) Demonstrated that the debt is not valid.

42 2. As used in this section:

- 43 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.
- 44 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.



1 **Sec. 74.** NRS 7.039 is hereby amended to read as follows:

2 7.039 1. If the Supreme Court adopts the rules described in
3 NRS 2.123, the State Bar of Nevada shall:

4 (a) Require a person applying for the renewal of a license to
5 practice law to include in the application submitted to the State Bar
6 of Nevada:

7 (1) Whether the applicant has a state business license; and

8 (2) If the applicant has a state business license, the state
9 business license number assigned by the ~~Secretary of State~~
10 **Department of Taxation** upon compliance with the provisions of
11 ~~chapter 76 of NRS;~~ **sections 2 to 62, inclusive, of this act;** and

12 (b) Not renew a license to practice law if:

13 (1) The applicant fails to submit the information required by
14 paragraph (a); or

15 (2) The State Controller has informed the State Bar of
16 Nevada pursuant to subsection 5 of NRS 353C.1965 that the
17 applicant owes a debt to an agency that has been assigned to the
18 State Controller for collection and the applicant has not:

19 (I) Satisfied the debt;

20 (II) Entered into an agreement for the payment of the debt
21 pursuant to NRS 353C.130; or

22 (III) Demonstrated that the debt is not valid.

23 2. As used in this section:

24 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

25 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

26 **Sec. 75.** NRS 78.150 is hereby amended to read as follows:

27 78.150 1. A corporation organized pursuant to the laws of
28 this State shall, on or before the last day of the first month after the
29 filing of its articles of incorporation with the Secretary of State or, if
30 the corporation has selected an alternative due date pursuant to
31 subsection 11, on or before that alternative due date, file with the
32 Secretary of State a list, on a form furnished by the Secretary of
33 State, containing:

34 (a) The name of the corporation;

35 (b) The file number of the corporation, if known;

36 (c) The names and titles of the president, secretary and treasurer,
37 or the equivalent thereof, and of all the directors of the corporation;

38 (d) The address, either residence or business, of each officer and
39 director listed, following the name of the officer or director; and

40 (e) The signature of an officer of the corporation, or some other
41 person specifically authorized by the corporation to sign the list,
42 certifying that the list is true, complete and accurate.

43 2. The corporation shall annually thereafter, on or before the
44 last day of the month in which the anniversary date of incorporation
45 occurs in each year or, if, pursuant to subsection 11, the corporation



1 has selected an alternative due date for filing the list required by
2 subsection 1, on or before the last day of the month in which the
3 anniversary date of the alternative due date occurs in each year, file
4 with the Secretary of State, on a form furnished by the Secretary of
5 State, an annual list containing all of the information required in
6 subsection 1.

7 3. Each list required by subsection 1 or 2 must be accompanied
8 by:

9 (a) A declaration under penalty of perjury that:

10 (1) The corporation has complied with the provisions of
11 ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of this act;*

12 (2) The corporation acknowledges that pursuant to NRS
13 239.330, it is a category C felony to knowingly offer any false or
14 forged instrument for filing with the Office of the Secretary of State;
15 and

16 (3) None of the officers or directors identified in the list has
17 been identified in the list with the fraudulent intent of concealing the
18 identity of any person or persons exercising the power or authority
19 of an officer or director in furtherance of any unlawful conduct.

20 (b) A statement as to whether the corporation is a publicly
21 traded company. If the corporation is a publicly traded company, the
22 corporation must list its Central Index Key. The Secretary of State
23 shall include on the Secretary of State's Internet website the Central
24 Index Key of a corporation provided pursuant to this paragraph and
25 instructions describing the manner in which a member of the public
26 may obtain information concerning the corporation from the
27 Securities and Exchange Commission.

28 4. Upon filing the list required by:

29 (a) Subsection 1, the corporation shall pay to the Secretary of
30 State a fee of \$125.

31 (b) Subsection 2, the corporation shall pay to the Secretary of
32 State, if the amount represented by the total number of shares
33 provided for in the articles is:

34	
35	\$75,000 or less..... \$125
36	Over \$75,000 and not over \$200,000 175
37	Over \$200,000 and not over \$500,000 275
38	Over \$500,000 and not over \$1,000,000 375
39	Over \$1,000,000:
40	For the first \$1,000,000..... 375
41	For each additional \$500,000 or fraction thereof..... 275

42 ➔ The maximum fee which may be charged pursuant to paragraph
43 (b) for filing the annual list is \$11,100.



1 5. If a director or officer of a corporation resigns and the
2 resignation is not reflected on the annual or amended list of directors
3 and officers, the corporation or the resigning director or officer shall
4 pay to the Secretary of State a fee of \$75 to file the resignation.

5 6. The Secretary of State shall, 90 days before the last day for
6 filing each annual list required by subsection 2, provide to each
7 corporation which is required to comply with the provisions of NRS
8 78.150 to 78.185, inclusive, and which has not become delinquent, a
9 notice of the fee due pursuant to subsection 4 and a reminder to file
10 the annual list required by subsection 2. Failure of any corporation
11 to receive a notice does not excuse it from the penalty imposed by
12 law.

13 7. If the list to be filed pursuant to the provisions of subsection
14 1 or 2 is defective in any respect or the fee required by subsection 4
15 is not paid, the Secretary of State may return the list for correction
16 or payment.

17 8. An annual list for a corporation not in default which is
18 received by the Secretary of State more than 90 days before its due
19 date shall be deemed an amended list for the previous year and must
20 be accompanied by the appropriate fee as provided in subsection 4
21 for filing. A payment submitted pursuant to this subsection does not
22 satisfy the requirements of subsection 2 for the year to which the
23 due date is applicable.

24 9. A person who files with the Secretary of State a list required
25 by subsection 1 or 2 which identifies an officer or director with the
26 fraudulent intent of concealing the identity of any person or persons
27 exercising the power or authority of an officer or director in
28 furtherance of any unlawful conduct is subject to the penalty set
29 forth in NRS 225.084.

30 10. For the purposes of this section, a stockholder is not
31 deemed to exercise actual control of the daily operations of a
32 corporation based solely on the fact that the stockholder has voting
33 control of the corporation.

34 11. The Secretary of State may allow a corporation to select an
35 alternative due date for filing the list required by subsection 1.

36 12. The Secretary of State may adopt regulations to administer
37 the provisions of subsection 11.

38 **Sec. 76.** NRS 78.180 is hereby amended to read as follows:

39 78.180 1. Except as otherwise provided in subsections 3 and
40 4 and NRS 78.152, *and section 51 of this act*, the Secretary of State
41 shall reinstate a corporation which has forfeited or which forfeits its
42 right to transact business pursuant to the provisions of this chapter
43 and shall restore to the corporation its right to carry on business in
44 this State, and to exercise its corporate privileges and immunities, if
45 it:



1 (a) Files with the Secretary of State:
2 (1) The list required by NRS 78.150;
3 (2) The statement required by NRS 78.153, if applicable;
4 (3) The information required pursuant to NRS 77.310; and
5 (4) A declaration under penalty of perjury, on a form
6 provided by the Secretary of State, that the reinstatement is
7 authorized by a court of competent jurisdiction in this State or by
8 the duly elected board of directors of the corporation or, if the
9 corporation does not have a board of directors, the equivalent of
10 such a board; and

11 (b) Pays to the Secretary of State:
12 (1) The filing fee and penalty set forth in NRS 78.150 and
13 78.170 for each year or portion thereof during which it failed to file
14 each required annual list in a timely manner;
15 (2) The fee set forth in NRS 78.153, if applicable; and
16 (3) A fee of \$300 for reinstatement.

17 2. When the Secretary of State reinstates the corporation, the
18 Secretary of State shall issue to the corporation a certificate of
19 reinstatement if the corporation:

20 (a) Requests a certificate of reinstatement; and
21 (b) Pays the required fees pursuant to subsection 7 of
22 NRS 78.785.

23 3. The Secretary of State shall not order a reinstatement unless
24 all delinquent fees and penalties have been paid, and the revocation
25 of the charter occurred only by reason of failure to pay the fees and
26 penalties.

27 4. If a corporate charter has been revoked pursuant to the
28 provisions of this chapter and has remained revoked for a period of
29 5 consecutive years, the charter must not be reinstated.

30 5. Except as otherwise provided in NRS 78.185, a
31 reinstatement pursuant to this section relates back to the date on
32 which the corporation forfeited its right to transact business under
33 the provisions of this chapter and reinstates the corporation's right
34 to transact business as if such right had at all times remained in full
35 force and effect.

36 **Sec. 77.** NRS 78.730 is hereby amended to read as follows:

37 78.730 1. Except as otherwise provided in NRS 78.152, *and*
38 *section 51 of this act*, any corporation which did exist or is existing
39 under the laws of this State may, upon complying with the
40 provisions of NRS 78.180 ~~H~~ *and section 19 of this act*, procure a
41 renewal or revival of its charter for any period, together with all the
42 rights, franchises, privileges and immunities, and subject to all its
43 existing and preexisting debts, duties and liabilities secured or
44 imposed by its original charter and amendments thereto, or existing
45 charter, by filing:



- 1 (a) A certificate with the Secretary of State, which must set
2 forth:
- 3 (1) The name of the corporation, which must be the name of
4 the corporation at the time of the renewal or revival, or its name at
5 the time its original charter expired.
- 6 (2) The information required pursuant to NRS 77.310.
- 7 (3) The date when the renewal or revival of the charter is to
8 commence or be effective, which may be, in cases of a revival,
9 before the date of the certificate.
- 10 (4) Whether or not the renewal or revival is to be perpetual,
11 and, if not perpetual, the time for which the renewal or revival is to
12 continue.
- 13 (5) That the corporation desiring to renew or revive its
14 charter is, or has been, organized and carrying on the business
15 authorized by its existing or original charter and amendments
16 thereto, and desires to renew or continue through revival its
17 existence pursuant to and subject to the provisions of this chapter.
- 18 (b) A list of its president, secretary and treasurer, or the
19 equivalent thereof, and all of its directors and their addresses, either
20 residence or business.
- 21 (c) A declaration under penalty of perjury, on a form provided
22 by the Secretary of State, that the renewal or revival is authorized by
23 a court of competent jurisdiction in this State or by the duly elected
24 board of directors of the corporation or, if the corporation does not
25 have a board of directors, the equivalent of such a board.
- 26 2. A corporation whose charter has not expired and is being
27 renewed shall cause the certificate to be signed by an officer of the
28 corporation. The certificate must be approved by a majority of the
29 voting power of the shares.
- 30 3. A corporation seeking to revive its original or amended
31 charter shall cause the certificate to be signed by a person or persons
32 designated or appointed by the stockholders of the corporation. The
33 signing and filing of the certificate must be approved by the written
34 consent of stockholders of the corporation holding at least a
35 majority of the voting power and must contain a recital that this
36 consent was secured. If no stock has been issued, the certificate
37 must contain a statement of that fact, and a majority of the directors
38 then in office may designate the person to sign the certificate. The
39 corporation shall pay to the Secretary of State the fee required to
40 establish a new corporation pursuant to the provisions of this
41 chapter.
- 42 4. The filed certificate, or a copy thereof which has been
43 certified under the hand and seal of the Secretary of State, must be
44 received in all courts and places as prima facie evidence of the facts



1 therein stated and of the existence and incorporation of the
2 corporation therein named.

3 **Sec. 78.** NRS 80.110 is hereby amended to read as follows:

4 80.110 1. Each foreign corporation doing business in this
5 State shall, on or before the last day of the first month after the
6 information required by NRS 80.010 is filed with the Secretary of
7 State or, if the foreign corporation has selected an alternative due
8 date pursuant to subsection 9, on or before that alternative due date,
9 and annually thereafter on or before the last day of the month in
10 which the anniversary date of its qualification to do business in this
11 State occurs in each year or, if applicable, on or before the last day
12 of the month in which the anniversary date of the alternative due
13 date occurs in each year, file with the Secretary of State a list, on a
14 form furnished by the Secretary of State, that contains:

15 (a) The names and addresses, either residence or business, of its
16 president, secretary and treasurer, or the equivalent thereof, and all
17 of its directors; and

18 (b) The signature of an officer of the corporation or some other
19 person specifically authorized by the corporation to sign the list.

20 2. Each list filed pursuant to subsection 1 must be accompanied
21 by:

22 (a) A declaration under penalty of perjury that:

23 (1) The foreign corporation has complied with the provisions
24 of ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of this act;*

25 (2) The foreign corporation acknowledges that pursuant to
26 NRS 239.330, it is a category C felony to knowingly offer any false
27 or forged instrument for filing with the Office of the Secretary of
28 State; and

29 (3) None of the officers or directors identified in the list has
30 been identified in the list with the fraudulent intent of concealing the
31 identity of any person or persons exercising the power or authority
32 of an officer or director in furtherance of any unlawful conduct.

33 (b) A statement as to whether the foreign corporation is a
34 publicly traded company. If the corporation is a publicly traded
35 company, the corporation must list its Central Index Key. The
36 Secretary of State shall include on the Secretary of State's Internet
37 website the Central Index Key of a corporation provided pursuant to
38 this subsection and instructions describing the manner in which a
39 member of the public may obtain information concerning the
40 corporation from the Securities and Exchange Commission.

41 3. Upon filing:

42 (a) The initial list required by subsection 1, the corporation shall
43 pay to the Secretary of State a fee of \$125.



1 (b) Each annual list required by subsection 1, the corporation
2 shall pay to the Secretary of State, if the amount represented by the
3 total number of shares provided for in the articles is:

4		
5	\$75,000 or less.....	\$125
6	Over \$75,000 and not over \$200,000	175
7	Over \$200,000 and not over \$500,000	275
8	Over \$500,000 and not over \$1,000,000	375
9	Over \$1,000,000:	
10	For the first \$1,000,000.....	375
11	For each additional \$500,000 or fraction thereof.....	275

12 ➔ The maximum fee which may be charged pursuant to paragraph
13 (b) for filing the annual list is \$11,100.

14
15 4. If a director or officer of a corporation resigns and the
16 resignation is not reflected on the annual or amended list of directors
17 and officers, the corporation or the resigning director or officer shall
18 pay to the Secretary of State a fee of \$75 to file the resignation.

19 5. The Secretary of State shall, 90 days before the last day for
20 filing each annual list required by subsection 1, provide to each
21 corporation which is required to comply with the provisions of NRS
22 80.110 to 80.175, inclusive, and which has not become delinquent, a
23 notice of the fee due pursuant to subsection 3 and a reminder to file
24 the list pursuant to subsection 1. Failure of any corporation to
25 receive a notice does not excuse it from the penalty imposed by the
26 provisions of NRS 80.110 to 80.175, inclusive.

27 6. An annual list for a corporation not in default which is
28 received by the Secretary of State more than 90 days before its due
29 date shall be deemed an amended list for the previous year and does
30 not satisfy the requirements of subsection 1 for the year to which the
31 due date is applicable.

32 7. A person who files with the Secretary of State a list required
33 by subsection 1 which identifies an officer or director with the
34 fraudulent intent of concealing the identity of any person or persons
35 exercising the power or authority of an officer or director in
36 furtherance of any unlawful conduct is subject to the penalty set
37 forth in NRS 225.084.

38 8. For the purposes of this section, a stockholder is not deemed
39 to exercise actual control of the daily operations of a corporation
40 based solely on the fact that the stockholder has voting control of
41 the corporation.

42 9. The Secretary of State may allow a foreign corporation to
43 select an alternative due date for filing the initial list required by
44 subsection 1.



1 10. The Secretary of State may adopt regulations to administer
2 the provisions of subsection 9.

3 **Sec. 79.** NRS 80.170 is hereby amended to read as follows:

4 80.170 1. Except as otherwise provided in subsections 3 and
5 4 or NRS 80.113, *and section 51 of this act*, the Secretary of State
6 shall reinstate a corporation which has forfeited or which forfeits its
7 right to transact business under the provisions of this chapter and
8 shall restore to the corporation its right to transact business in this
9 State, and to exercise its corporate privileges and immunities, if it:

10 (a) Files with the Secretary of State:

11 (1) The list as provided in NRS 80.110 and 80.140;

12 (2) The statement required by NRS 80.115, if applicable;

13 (3) The information required pursuant to NRS 77.310; and

14 (4) A declaration under penalty of perjury, on a form
15 provided by the Secretary of State, that the reinstatement is
16 authorized by a court of competent jurisdiction in this State or by
17 the duly elected board of directors of the foreign corporation or, if
18 the foreign corporation does not have a board of directors, the
19 equivalent of such a board; and

20 (b) Pays to the Secretary of State:

21 (1) The filing fee and penalty set forth in NRS 80.110 and
22 80.150 for each year or portion thereof that its right to transact
23 business was forfeited;

24 (2) The fee set forth in NRS 80.115, if applicable; and

25 (3) A fee of \$300 for reinstatement.

26 2. When the Secretary of State reinstates the corporation, the
27 Secretary of State shall issue to the corporation a certificate of
28 reinstatement if the corporation:

29 (a) Requests a certificate of reinstatement; and

30 (b) Pays the required fees pursuant to subsection 7 of
31 NRS 78.785.

32 3. The Secretary of State shall not order a reinstatement unless
33 all delinquent fees and penalties have been paid and the revocation
34 of the right to transact business occurred only by reason of failure to
35 pay the fees and penalties.

36 4. If the right of a corporation to transact business in this State
37 has been forfeited pursuant to the provisions of this chapter and has
38 remained forfeited for a period of 5 consecutive years, the right is
39 not subject to reinstatement.

40 5. Except as otherwise provided in NRS 80.175, a
41 reinstatement pursuant to this section relates back to the date on
42 which the corporation forfeited its right to transact business under
43 the provisions of this chapter and reinstates the corporation's right
44 to transact business as if such right had at all times remained in full
45 force and effect.



1 **Sec. 80.** NRS 82.523 is hereby amended to read as follows:

2 82.523 1. Each foreign nonprofit corporation doing business
3 in this State shall, on or before the last day of the first month after
4 the filing of its application for registration as a foreign nonprofit
5 corporation with the Secretary of State or, if the foreign nonprofit
6 corporation has selected an alternative due date pursuant to
7 subsection 9, on or before that alternative due date, and annually
8 thereafter on or before the last day of the month in which the
9 anniversary date of its qualification to do business in this State
10 occurs in each year or, if applicable, on or before the last day of the
11 month in which the anniversary date of the alternative due date
12 occurs in each year, file with the Secretary of State a list, on a form
13 furnished by the Secretary of State, that contains:

14 (a) The name of the foreign nonprofit corporation;

15 (b) The file number of the foreign nonprofit corporation, if
16 known;

17 (c) The names and titles of the president, the secretary and the
18 treasurer, or the equivalent thereof, and all the directors of the
19 foreign nonprofit corporation;

20 (d) The address, either residence or business, of the president,
21 secretary and treasurer, or the equivalent thereof, and each director
22 of the foreign nonprofit corporation; and

23 (e) The signature of an officer of the foreign nonprofit
24 corporation, or some other person specifically authorized by the
25 foreign nonprofit corporation to sign the list, certifying that the list
26 is true, complete and accurate.

27 2. Each list filed pursuant to this section must be accompanied
28 by a declaration under penalty of perjury that:

29 (a) The foreign nonprofit corporation has complied with the
30 provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of*
31 *this act;*

32 (b) The foreign nonprofit corporation acknowledges that
33 pursuant to NRS 239.330, it is a category C felony to knowingly
34 offer any false or forged instrument for filing with the Office of the
35 Secretary of State; and

36 (c) None of the officers or directors identified in the list has
37 been identified in the list with the fraudulent intent of concealing the
38 identity of any person or persons exercising the power or authority
39 of an officer or director in furtherance of any unlawful conduct.

40 3. Upon filing the initial list and each annual list pursuant to
41 this section, the foreign nonprofit corporation must pay to the
42 Secretary of State a fee of \$25.

43 4. The Secretary of State shall, 60 days before the last day for
44 filing each annual list, provide to each foreign nonprofit corporation
45 which is required to comply with the provisions of NRS 82.523 to



1 82.5239, inclusive, and which has not become delinquent, a notice
2 of the fee due pursuant to subsection 3 and a reminder to file the list
3 required pursuant to subsection 1. Failure of any foreign nonprofit
4 corporation to receive a notice does not excuse it from the penalty
5 imposed by the provisions of NRS 82.523 to 82.5239, inclusive.

6 5. If the list to be filed pursuant to the provisions of subsection
7 1 is defective or the fee required by subsection 3 is not paid, the
8 Secretary of State may return the list for correction or payment.

9 6. An annual list for a foreign nonprofit corporation not in
10 default that is received by the Secretary of State more than 90 days
11 before its due date shall be deemed an amended list for the previous
12 year and does not satisfy the requirements of subsection 1 for the
13 year to which the due date is applicable.

14 7. A person who files with the Secretary of State a list pursuant
15 to this section which identifies an officer or director with the
16 fraudulent intent of concealing the identity of any person or persons
17 exercising the power or authority of an officer or director in
18 furtherance of any unlawful conduct is subject to the penalty set
19 forth in NRS 225.084.

20 8. For the purposes of this section, a member of a foreign
21 nonprofit corporation is not deemed to exercise actual control of the
22 daily operations of the foreign nonprofit corporation based solely on
23 the fact that the member has voting control of the foreign nonprofit
24 corporation.

25 9. The Secretary of State may allow a foreign nonprofit
26 corporation to select an alternative due date for filing the initial list
27 required by this section.

28 10. The Secretary of State may adopt regulations to administer
29 the provisions of subsection 9.

30 **Sec. 81.** NRS 82.5237 is hereby amended to read as follows:

31 82.5237 1. Except as otherwise provided in subsections 3 and
32 4 and NRS 82.183, *and section 51 of this act*, the Secretary of State
33 shall reinstate a foreign nonprofit corporation which has forfeited or
34 which forfeits its right to transact business pursuant to the
35 provisions of NRS 82.523 to 82.5239, inclusive, and restore to the
36 foreign nonprofit corporation its right to transact business in this
37 State, and to exercise its corporate privileges and immunities, if it:

38 (a) Files with the Secretary of State:

39 (1) A list as provided in NRS 82.523; and

40 (2) A declaration under penalty of perjury, on a form
41 provided by the Secretary of State, that the reinstatement is
42 authorized by a court of competent jurisdiction in this State or by
43 the duly elected board of directors of the foreign nonprofit
44 corporation or, if the foreign nonprofit corporation does not have a
45 board of directors, the equivalent of such a board; and



1 (b) Pays to the Secretary of State:

2 (1) The filing fee and penalty set forth in NRS 82.523 and
3 82.5235 for each year or portion thereof that its right to transact
4 business was forfeited; and

5 (2) A fee of \$100 for reinstatement.

6 2. When the Secretary of State reinstates the foreign nonprofit
7 corporation, the Secretary of State shall issue to the foreign
8 nonprofit corporation a certificate of reinstatement if the foreign
9 nonprofit corporation:

10 (a) Requests a certificate of reinstatement; and

11 (b) Pays the fees as provided in subsection 7 of NRS 78.785.

12 3. The Secretary of State shall not order a reinstatement unless
13 all delinquent fees and penalties have been paid and the revocation
14 of the right to transact business occurred only by reason of failure to
15 pay the fees and penalties.

16 4. If the right of a foreign nonprofit corporation to transact
17 business in this State has been forfeited pursuant to the provisions of
18 this chapter and has remained forfeited for a period of 5 consecutive
19 years, the right to transact business must not be reinstated.

20 5. Except as otherwise provided in NRS 82.5239, a
21 reinstatement pursuant to this section relates back to the date on
22 which the foreign nonprofit corporation forfeited its right to transact
23 business under the provisions of this chapter and reinstates the
24 foreign nonprofit corporation's right to transact business as if such
25 right had at all times remained in full force and effect.

26 **Sec. 82.** NRS 86.263 is hereby amended to read as follows:

27 86.263 1. A limited-liability company shall, on or before the
28 last day of the first month after the filing of its articles of
29 organization with the Secretary of State or, if the limited-liability
30 company has selected an alternative due date pursuant to subsection
31 11, on or before that alternative due date, file with the Secretary of
32 State, on a form furnished by the Secretary of State, a list that
33 contains:

34 (a) The name of the limited-liability company;

35 (b) The file number of the limited-liability company, if known;

36 (c) The names and titles of all of its managers or, if there is no
37 manager, all of its managing members;

38 (d) The address, either residence or business, of each manager or
39 managing member listed, following the name of the manager or
40 managing member; and

41 (e) The signature of a manager or managing member of the
42 limited-liability company, or some other person specifically
43 authorized by the limited-liability company to sign the list,
44 certifying that the list is true, complete and accurate.



1 2. The limited-liability company shall thereafter, on or before
2 the last day of the month in which the anniversary date of its
3 organization occurs or, if, pursuant to subsection 11, the limited-
4 liability company has selected an alternative due date for filing the
5 list required by subsection 1, on or before the last day of the month
6 in which the anniversary date of the alternative due date occurs in
7 each year, file with the Secretary of State, on a form furnished by
8 the Secretary of State, an annual list containing all of the
9 information required in subsection 1.

10 3. Each list required by subsections 1 and 2 must be
11 accompanied by a declaration under penalty of perjury that:

12 (a) The limited-liability company has complied with the
13 provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of*
14 *this act;*

15 (b) The limited-liability company acknowledges that pursuant to
16 NRS 239.330, it is a category C felony to knowingly offer any false
17 or forged instrument for filing in the Office of the Secretary of
18 State; and

19 (c) None of the managers or managing members identified in the
20 list has been identified in the list with the fraudulent intent of
21 concealing the identity of any person or persons exercising the
22 power or authority of a manager or managing member in
23 furtherance of any unlawful conduct.

24 4. Upon filing:

25 (a) The initial list required by subsection 1, the limited-liability
26 company shall pay to the Secretary of State a fee of \$125.

27 (b) Each annual list required by subsection 2, the limited-
28 liability company shall pay to the Secretary of State a fee of \$125.

29 5. If a manager or managing member of a limited-liability
30 company resigns and the resignation is not reflected on the annual or
31 amended list of managers and managing members, the limited-
32 liability company or the resigning manager or managing member
33 shall pay to the Secretary of State a fee of \$75 to file the resignation.

34 6. The Secretary of State shall, 90 days before the last day for
35 filing each list required by subsection 2, provide to each limited-
36 liability company which is required to comply with the provisions of
37 this section, and which has not become delinquent, a notice of the
38 fee due under subsection 4 and a reminder to file the list required by
39 subsection 2. Failure of any company to receive a notice does not
40 excuse it from the penalty imposed by law.

41 7. If the list to be filed pursuant to the provisions of subsection
42 1 or 2 is defective or the fee required by subsection 4 is not paid, the
43 Secretary of State may return the list for correction or payment.



1 8. An annual list for a limited-liability company not in default
2 received by the Secretary of State more than 90 days before its due
3 date shall be deemed an amended list for the previous year.

4 9. A person who files with the Secretary of State a list required
5 by subsection 1 or 2 which identifies a manager or managing
6 member with the fraudulent intent of concealing the identity of any
7 person or persons exercising the power or authority of a manager or
8 managing member in furtherance of any unlawful conduct is subject
9 to the penalty set forth in NRS 225.084.

10 10. For the purposes of this section, a member is not deemed to
11 exercise actual control of the daily operations of a limited-liability
12 company based solely on the fact that the member has voting control
13 of the limited-liability company.

14 11. The Secretary of State may allow a limited-liability
15 company to select an alternative due date for filing the list required
16 by subsection 1.

17 12. The Secretary of State may adopt regulations to administer
18 the provisions of subsection 11.

19 **Sec. 83.** NRS 86.276 is hereby amended to read as follows:

20 86.276 1. Except as otherwise provided in subsections 3 and
21 4 and NRS 86.246, *and section 51 of this act*, the Secretary of State
22 shall reinstate any limited-liability company which has forfeited or
23 which forfeits its right to transact business pursuant to the
24 provisions of this chapter and shall restore to the company its right
25 to carry on business in this State, and to exercise its privileges and
26 immunities, if it:

27 (a) Files with the Secretary of State:

- 28 (1) The list required by NRS 86.263;
29 (2) The statement required by NRS 86.264, if applicable;
30 (3) The information required pursuant to NRS 77.310; and
31 (4) A declaration under penalty of perjury, on a form

32 provided by the Secretary of State, that the reinstatement is
33 authorized by a court of competent jurisdiction in this State or by
34 the duly selected manager or managers of the limited-liability
35 company or, if there are no managers, its managing members; and

36 (b) Pays to the Secretary of State:

37 (1) The filing fee and penalty set forth in NRS 86.263 and
38 86.272 for each year or portion thereof during which it failed to file
39 in a timely manner each required annual list;

40 (2) The fee set forth in NRS 86.264, if applicable; and

41 (3) A fee of \$300 for reinstatement.

42 2. When the Secretary of State reinstates the limited-liability
43 company, the Secretary of State shall issue to the company a
44 certificate of reinstatement if the limited-liability company:

45 (a) Requests a certificate of reinstatement; and



1 (b) Pays the required fees pursuant to NRS 86.561.

2 3. The Secretary of State shall not order a reinstatement unless
3 all delinquent fees and penalties have been paid, and the revocation
4 of the charter occurred only by reason of failure to pay the fees and
5 penalties.

6 4. If a company's charter has been revoked pursuant to the
7 provisions of this chapter and has remained revoked for a period of
8 5 consecutive years, the charter must not be reinstated.

9 5. Except as otherwise provided in NRS 86.278, a
10 reinstatement pursuant to this section relates back to the date on
11 which the company forfeited its right to transact business under the
12 provisions of this chapter and reinstates the company's right to
13 transact business as if such right had at all times remained in full
14 force and effect.

15 **Sec. 84.** NRS 86.5461 is hereby amended to read as follows:

16 86.5461 1. Each foreign limited-liability company doing
17 business in this State shall, on or before the last day of the first
18 month after the filing of its application for registration as a foreign
19 limited-liability company with the Secretary of State or, if the
20 foreign limited-liability company has selected an alternative due
21 date pursuant to subsection 10, on or before that alternative due
22 date, and annually thereafter on or before the last day of the month
23 in which the anniversary date of its qualification to do business in
24 this State occurs in each year or, if applicable, on or before the last
25 day of the month in which the anniversary date of the alternative
26 due date occurs in each year, file with the Secretary of State a list on
27 a form furnished by the Secretary of State that contains:

28 (a) The name of the foreign limited-liability company;

29 (b) The file number of the foreign limited-liability company, if
30 known;

31 (c) The names and titles of all its managers or, if there is no
32 manager, all its managing members;

33 (d) The address, either residence or business, of each manager or
34 managing member listed pursuant to paragraph (c); and

35 (e) The signature of a manager or managing member of the
36 foreign limited-liability company, or some other person specifically
37 authorized by the foreign limited-liability company to sign the list,
38 certifying that the list is true, complete and accurate.

39 2. Each list filed pursuant to this section must be accompanied
40 by a declaration under penalty of perjury that:

41 (a) The foreign limited-liability company has complied with the
42 provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of*
43 *this act;*

44 (b) The foreign limited-liability company acknowledges that
45 pursuant to NRS 239.330, it is a category C felony to knowingly



1 offer any false or forged instrument for filing with the Office of the
2 Secretary of State; and

3 (c) None of the managers or managing members identified in the
4 list has been identified in the list with the fraudulent intent of
5 concealing the identity of any person or persons exercising the
6 power or authority of a manager or managing member in
7 furtherance of any unlawful conduct.

8 3. Upon filing:

9 (a) The initial list required by this section, the foreign limited-
10 liability company shall pay to the Secretary of State a fee of \$125.

11 (b) Each annual list required by this section, the foreign limited-
12 liability company shall pay to the Secretary of State a fee of \$125.

13 4. If a manager or managing member of a foreign limited-
14 liability company resigns and the resignation is not reflected on the
15 annual or amended list of managers and managing members, the
16 foreign limited-liability company or the resigning manager or
17 managing member shall pay to the Secretary of State a fee of \$75 to
18 file the resignation.

19 5. The Secretary of State shall, 90 days before the last day for
20 filing each annual list required by this section, provide to each
21 foreign limited-liability company which is required to comply with
22 the provisions of NRS 86.5461 to 86.5468, inclusive, and which has
23 not become delinquent, a notice of the fee due pursuant to
24 subsection 3 and a reminder to file the list required pursuant
25 to subsection 1. Failure of any foreign limited-liability company to
26 receive a notice does not excuse it from the penalty imposed by the
27 provisions of NRS 86.5461 to 86.5468, inclusive.

28 6. If the list to be filed pursuant to the provisions of subsection
29 1 is defective or the fee required by subsection 3 is not paid, the
30 Secretary of State may return the list for correction or payment.

31 7. An annual list for a foreign limited-liability company not in
32 default which is received by the Secretary of State more than 90
33 days before its due date shall be deemed an amended list for the
34 previous year and does not satisfy the requirements of this section
35 for the year to which the due date is applicable.

36 8. A person who files with the Secretary of State a list required
37 by this section which identifies a manager or managing member
38 with the fraudulent intent of concealing the identity of any person or
39 persons exercising the power or authority of a manager or managing
40 members in furtherance of any unlawful conduct is subject to the
41 penalty set forth in NRS 225.084.

42 9. For the purposes of this section, a member is not deemed to
43 exercise actual control of the daily operations of a foreign limited-
44 liability company based solely on the fact that the member has
45 voting control of the foreign limited-liability company.



1 10. The Secretary of State may allow a foreign limited-liability
2 company to select an alternative due date for filing the initial list
3 required by this section.

4 11. The Secretary of State may adopt regulations to administer
5 the provisions of subsection 10.

6 **Sec. 85.** NRS 86.5467 is hereby amended to read as follows:

7 86.5467 1. Except as otherwise provided in subsections 3 and
8 4 and NRS 86.54615, *and section 51 of this act*, the Secretary of
9 State shall reinstate a foreign limited-liability company which has
10 forfeited or which forfeits its right to transact business under the
11 provisions of this chapter and shall restore to the foreign limited-
12 liability company its right to transact business in this State, and to
13 exercise its privileges and immunities, if it:

14 (a) Files with the Secretary of State:

15 (1) The list required by NRS 86.5461;

16 (2) The statement required by NRS 86.5462, if applicable;

17 (3) The information required pursuant to NRS 77.310; and

18 (4) A declaration under penalty of perjury, on a form
19 provided by the Secretary of State, that the reinstatement is
20 authorized by a court of competent jurisdiction in this State or by
21 the duly selected manager or managers of the foreign limited-
22 liability company or, if there are no managers, its managing
23 members; and

24 (b) Pays to the Secretary of State:

25 (1) The filing fee and penalty set forth in NRS 86.5461 and
26 86.5465 for each year or portion thereof that its right to transact
27 business was forfeited;

28 (2) The fee set forth in NRS 86.5462, if applicable; and

29 (3) A fee of \$300 for reinstatement.

30 2. When the Secretary of State reinstates the foreign limited-
31 liability company, the Secretary of State shall issue to the foreign
32 limited-liability company a certificate of reinstatement if the foreign
33 limited-liability company:

34 (a) Requests a certificate of reinstatement; and

35 (b) Pays the required fees pursuant to NRS 86.561.

36 3. The Secretary of State shall not order a reinstatement unless
37 all delinquent fees and penalties have been paid and the revocation
38 of the right to transact business occurred only by reason of failure to
39 pay the fees and penalties.

40 4. If the right of a foreign limited-liability company to transact
41 business in this State has been forfeited pursuant to the provisions of
42 this chapter and has remained forfeited for a period of 5 consecutive
43 years, the right must not be reinstated.

44 5. Except as otherwise provided in NRS 86.5468, a
45 reinstatement pursuant to this section relates back to the date on



1 which the foreign limited-liability company forfeited its right to
2 transact business under the provisions of this chapter and reinstates
3 the foreign limited-liability company's right to transact business as
4 if such right had at all times remained in full force and effect.

5 **Sec. 86.** NRS 87.510 is hereby amended to read as follows:

6 87.510 1. A registered limited-liability partnership shall, on
7 or before the last day of the first month after the filing of its
8 certificate of registration with the Secretary of State or, if the
9 registered limited-liability partnership has selected an alternative
10 due date pursuant to subsection 8, on or before that alternative due
11 date, and annually thereafter on or before the last day of the month
12 in which the anniversary date of the filing of its certificate of
13 registration with the Secretary of State occurs or, if applicable, on or
14 before the last day of the month in which the anniversary date of the
15 alternative due date occurs in each year, file with the Secretary of
16 State, on a form furnished by the Secretary of State, a list that
17 contains:

18 (a) The name of the registered limited-liability partnership;

19 (b) The file number of the registered limited-liability
20 partnership, if known;

21 (c) The names of all of its managing partners;

22 (d) The address, either residence or business, of each managing
23 partner; and

24 (e) The signature of a managing partner of the registered
25 limited-liability partnership, or some other person specifically
26 authorized by the registered limited-liability partnership to sign the
27 list, certifying that the list is true, complete and accurate.

28 ➔ Each list filed pursuant to this subsection must be accompanied
29 by a declaration under penalty of perjury that the registered limited-
30 liability partnership has complied with the provisions of ~~chapter 76~~
31 ~~of NRS,~~ **sections 2 to 62, inclusive, of this act**, that the registered
32 limited-liability partnership acknowledges that pursuant to NRS
33 239.330, it is a category C felony to knowingly offer any false or
34 forged instrument for filing in the Office of the Secretary of State
35 and that none of the managing partners identified in the list has been
36 identified in the list with the fraudulent intent of concealing the
37 identity of any person or persons exercising the power or authority
38 of a managing partner in furtherance of any unlawful conduct.

39 2. Upon filing:

40 (a) The initial list required by subsection 1, the registered
41 limited-liability partnership shall pay to the Secretary of State a fee
42 of \$125.

43 (b) Each annual list required by subsection 1, the registered
44 limited-liability partnership shall pay to the Secretary of State a fee
45 of \$125.



1 3. If a managing partner of a registered limited-liability
2 partnership resigns and the resignation is not reflected on the annual
3 or amended list of managing partners, the registered limited-liability
4 partnership or the resigning managing partner shall pay to the
5 Secretary of State a fee of \$75 to file the resignation.

6 4. The Secretary of State shall, at least 90 days before the last
7 day for filing each annual list required by subsection 1, provide to
8 the registered limited-liability partnership a notice of the fee due
9 pursuant to subsection 2 and a reminder to file the annual list
10 required by subsection 1. The failure of any registered limited-
11 liability partnership to receive a notice does not excuse it from
12 complying with the provisions of this section.

13 5. If the list to be filed pursuant to the provisions of subsection
14 1 is defective, or the fee required by subsection 2 is not paid, the
15 Secretary of State may return the list for correction or payment.

16 6. An annual list that is filed by a registered limited-liability
17 partnership which is not in default more than 90 days before it is due
18 shall be deemed an amended list for the previous year and does not
19 satisfy the requirements of subsection 1 for the year to which the
20 due date is applicable.

21 7. A person who files with the Secretary of State an initial list
22 or annual list required by subsection 1 which identifies a managing
23 partner with the fraudulent intent of concealing the identity of any
24 person or persons exercising the power or authority of a managing
25 partner in furtherance of any unlawful conduct is subject to the
26 penalty set forth in NRS 225.084.

27 8. The Secretary of State may allow a registered limited-
28 liability partnership to select an alternative due date for filing the
29 initial list required by subsection 1.

30 9. The Secretary of State may adopt regulations to administer
31 the provisions of subsection 8.

32 **Sec. 87.** NRS 87.530 is hereby amended to read as follows:

33 87.530 1. Except as otherwise provided in subsection 3 and
34 NRS 87.515, *and section 51 of this act*, the Secretary of State shall
35 reinstate the certificate of registration of a registered limited-liability
36 partnership that is revoked pursuant to NRS 87.520 if the registered
37 limited-liability partnership:

38 (a) Files with the Secretary of State:

- 39 (1) The information required by NRS 87.510;
40 (2) The information required pursuant to NRS 77.310; and
41 (3) A declaration under penalty of perjury, on a form
42 provided by the Secretary of State, that the reinstatement is
43 authorized by a court of competent jurisdiction in this State or by
44 the duly selected managing partners of the registered limited-
45 liability partnership.



1 (b) Pays to the Secretary of State:

2 (1) The fee required to be paid pursuant to NRS 87.510;

3 (2) Any penalty required to be paid pursuant to NRS 87.520;

4 and

5 (3) A reinstatement fee of \$300.

6 2. When the Secretary of State reinstates the registered limited-
7 liability partnership, the Secretary of State shall issue to the
8 registered limited-liability partnership a certificate of reinstatement
9 if the registered limited-liability partnership:

10 (a) Requests a certificate of reinstatement; and

11 (b) Pays the required fees pursuant to NRS 87.550.

12 3. The Secretary of State shall not reinstate the certificate of
13 registration of a registered limited-liability partnership if the
14 certificate was revoked pursuant to the provisions of this chapter at
15 least 5 years before the date of the proposed reinstatement.

16 4. Except as otherwise provided in NRS 87.455, a
17 reinstatement pursuant to this section relates back to the date on
18 which the registered limited-liability partnership's certificate of
19 registration was revoked and reinstates the registered limited-
20 liability's certificate of registration as if such certificate had at all
21 times remained in full force and effect.

22 **Sec. 88.** NRS 87.541 is hereby amended to read as follows:

23 87.541 1. Each foreign registered limited-liability partnership
24 doing business in this State shall, on or before the last day of the
25 first month after the filing of its application for registration as a
26 foreign registered limited-liability partnership with the Secretary of
27 State or, if the foreign registered limited-liability partnership has
28 selected an alternative due date pursuant to subsection 9, on or
29 before that alternative due date, and annually thereafter on or before
30 the last day of the month in which the anniversary date of its
31 qualification to do business in this State occurs in each year or, if
32 applicable, on or before the last day of the month in which the
33 anniversary date of the alternative due date occurs in each year, file
34 with the Secretary of State a list, on a form furnished by the
35 Secretary of State, that contains:

36 (a) The name of the foreign registered limited-liability
37 partnership;

38 (b) The file number of the foreign registered limited-liability
39 partnership, if known;

40 (c) The names of all its managing partners;

41 (d) The address, either residence or business, of each managing
42 partner; and

43 (e) The signature of a managing partner of the foreign registered
44 limited-liability partnership, or some other person specifically



1 authorized by the foreign registered limited-liability partnership to
2 sign the list, certifying that the list is true, complete and accurate.

3 2. Each list filed pursuant to this section must be accompanied
4 by a declaration under penalty of perjury that:

5 (a) The foreign registered limited-liability partnership has
6 complied with the provisions of ~~chapter 76 of NRS;~~ *sections 2 to*
7 *62, inclusive, of this act;*

8 (b) The foreign registered limited-liability partnership
9 acknowledges that pursuant to NRS 239.330, it is a category C
10 felony to knowingly offer any false or forged instrument for filing in
11 the Office of the Secretary of State; and

12 (c) None of the managing partners identified in the list has been
13 identified in the list with the fraudulent intent of concealing the
14 identity of any person or persons exercising the power or authority
15 of a managing partner in furtherance of any unlawful conduct.

16 3. Upon filing:

17 (a) The initial list required by this section, the foreign registered
18 limited-liability partnership shall pay to the Secretary of State a fee
19 of \$125.

20 (b) Each annual list required by this section, the foreign
21 registered limited-liability partnership shall pay to the Secretary of
22 State a fee of \$125.

23 4. If a managing partner of a foreign registered limited-liability
24 partnership resigns and the resignation is not reflected on the annual
25 or amended list of managing partners, the foreign registered limited-
26 liability partnership or the managing partner shall pay to the
27 Secretary of State a fee of \$75 to file the resignation.

28 5. The Secretary of State shall, 90 days before the last day for
29 filing each annual list required by subsection 1, provide to each
30 foreign registered limited-liability partnership which is required to
31 comply with the provisions of NRS 87.541 to 87.544, inclusive, and
32 which has not become delinquent, a notice of the fee due pursuant to
33 subsection 3 and a reminder to file the list required pursuant to
34 subsection 1. Failure of any foreign registered limited-liability
35 partnership to receive a notice does not excuse it from the penalty
36 imposed by the provisions of NRS 87.541 to 87.544, inclusive.

37 6. If the list to be filed pursuant to the provisions of subsection
38 1 is defective or the fee required by subsection 3 is not paid, the
39 Secretary of State may return the list for correction or payment.

40 7. An annual list for a foreign registered limited-liability
41 partnership not in default which is received by the Secretary of State
42 more than 90 days before its due date shall be deemed an amended
43 list for the previous year and does not satisfy the requirements of
44 subsection 1 for the year to which the due date is applicable.



1 8. A person who files with the Secretary of State an initial list
2 or annual list required by subsection 1 which identifies a managing
3 partner with the fraudulent intent of concealing the identity of any
4 person or persons exercising the power and authority of a managing
5 partner in furtherance of any unlawful conduct is subject to the
6 penalty set forth in NRS 225.084.

7 9. The Secretary of State may allow a foreign registered
8 limited-liability partnership to select an alternative due date for
9 filing the initial list required by this section.

10 10. The Secretary of State may adopt regulations to administer
11 the provisions of subsection 9.

12 **Sec. 89.** NRS 87.5435 is hereby amended to read as follows:

13 87.5435 1. Except as otherwise provided in subsections 3 and
14 4 and NRS 87.5413, *and section 51 of this act*, the Secretary of
15 State shall reinstate a foreign registered limited-liability partnership
16 which has forfeited or which forfeits its right to transact business
17 under the provisions of this chapter and shall restore to the foreign
18 registered limited-liability partnership its right to transact business
19 in this State, and to exercise its privileges and immunities, if it:

20 (a) Files with the Secretary of State:

21 (1) The list required by NRS 87.541;

22 (2) The information required pursuant to NRS 77.310; and

23 (3) A declaration under penalty of perjury, on a form
24 provided by the Secretary of State, that the reinstatement is
25 authorized by a court of competent jurisdiction in this State or by
26 the duly selected managing partners of the foreign registered
27 limited-liability partnership; and

28 (b) Pays to the Secretary of State:

29 (1) The filing fee and penalty set forth in NRS 87.541 and
30 87.5425 for each year or portion thereof that its right to transact
31 business was forfeited; and

32 (2) A fee of \$300 for reinstatement.

33 2. When the Secretary of State reinstates the foreign registered
34 limited-liability partnership, the Secretary of State shall issue to the
35 foreign registered limited-liability partnership a certificate of
36 reinstatement if the foreign registered limited-liability partnership:

37 (a) Requests a certificate of reinstatement; and

38 (b) Pays the required fees pursuant to NRS 87.550.

39 3. The Secretary of State shall not order a reinstatement unless
40 all delinquent fees and penalties have been paid and the revocation
41 of the right to transact business occurred only by reason of failure to
42 pay the fees and penalties.

43 4. If the right of a foreign registered limited-liability
44 partnership to transact business in this State has been forfeited
45 pursuant to the provisions of this chapter and has remained forfeited



1 for a period of 5 consecutive years, the right to transact business
2 must not be reinstated.

3 5. Except as otherwise provided in NRS 87.544, a
4 reinstatement pursuant to this section relates back to the date on
5 which the foreign registered limited-liability partnership forfeited its
6 right to transact business under the provisions of this chapter and
7 reinstates the foreign registered limited-liability partnership's right
8 to transact business as if such right had at all times remained in full
9 force and effect.

10 **Sec. 90.** NRS 87A.290 is hereby amended to read as follows:

11 87A.290 1. A limited partnership shall, on or before the last
12 day of the first month after the filing of its certificate of limited
13 partnership with the Secretary of State or, if the limited partnership
14 has selected an alternative due date pursuant to subsection 10, on or
15 before that alternative due date, and annually thereafter on or before
16 the last day of the month in which the anniversary date of the filing
17 of its certificate of limited partnership occurs or, if applicable, on or
18 before the last day of the month in which the anniversary date of the
19 alternative due date occurs in each year, file with the Secretary of
20 State, on a form furnished by the Secretary of State, a list that
21 contains:

- 22 (a) The name of the limited partnership;
- 23 (b) The file number of the limited partnership, if known;
- 24 (c) The names of all of its general partners;
- 25 (d) The address, either residence or business, of each general
26 partner; and
- 27 (e) The signature of a general partner of the limited partnership,
28 or some other person specifically authorized by the limited
29 partnership to sign the list, certifying that the list is true, complete
30 and accurate.

31 ➤ Each list filed pursuant to this subsection must be accompanied
32 by a declaration under penalty of perjury that the limited partnership
33 has complied with the provisions of ~~chapter 76 of NRS,~~ *sections 2*
34 *to 62, inclusive, of this act,* that the limited partnership
35 acknowledges that pursuant to NRS 239.330, it is a category C
36 felony to knowingly offer any false or forged instrument for filing in
37 the Office of the Secretary of State, and that none of the general
38 partners identified in the list has been identified in the list with the
39 fraudulent intent of concealing the identity of any person or persons
40 exercising the power or authority of a general partner in furtherance
41 of any unlawful conduct.

42 2. Except as otherwise provided in subsection 3, a limited
43 partnership shall, upon filing:

- 44 (a) The initial list required by subsection 1, pay to the Secretary
45 of State a fee of \$125.



1 (b) Each annual list required by subsection 1, pay to the
2 Secretary of State a fee of \$125.

3 3. A registered limited-liability limited partnership shall, upon
4 filing:

5 (a) The initial list required by subsection 1, pay to the Secretary
6 of State a fee of \$125.

7 (b) Each annual list required by subsection 1, pay to the
8 Secretary of State a fee of \$125.

9 4. If a general partner of a limited partnership resigns and the
10 resignation is not reflected on the annual or amended list of general
11 partners, the limited partnership or the resigning general partner
12 shall pay to the Secretary of State a fee of \$75 to file the resignation.

13 5. The Secretary of State shall, 90 days before the last day for
14 filing each annual list required by subsection 1, provide to each
15 limited partnership which is required to comply with the provisions
16 of this section, and which has not become delinquent, a notice of the
17 fee due pursuant to the provisions of subsection 2 or 3, as
18 appropriate, and a reminder to file the annual list required pursuant
19 to subsection 1. Failure of any limited partnership to receive a notice
20 does not excuse it from the penalty imposed by NRS 87A.300.

21 6. If the list to be filed pursuant to the provisions of subsection
22 1 is defective or the fee required by subsection 2 or 3 is not paid, the
23 Secretary of State may return the list for correction or payment.

24 7. An annual list for a limited partnership not in default that is
25 received by the Secretary of State more than 90 days before its due
26 date shall be deemed an amended list for the previous year and does
27 not satisfy the requirements of subsection 1 for the year to which the
28 due date is applicable.

29 8. A filing made pursuant to this section does not satisfy the
30 provisions of NRS 87A.240 and may not be substituted for filings
31 submitted pursuant to NRS 87A.240.

32 9. A person who files with the Secretary of State a list required
33 by subsection 1 which identifies a general partner with the
34 fraudulent intent of concealing the identity of any person or persons
35 exercising the power or authority of a general partner in furtherance
36 of any unlawful conduct is subject to the penalty set forth in
37 NRS 225.084.

38 10. The Secretary of State may allow a limited partnership to
39 select an alternative due date for filing the initial list required by
40 subsection 1.

41 11. The Secretary of State may adopt regulations to administer
42 the provisions of subsection 10.

43 **Sec. 91.** NRS 87A.310 is hereby amended to read as follows:

44 87A.310 1. Except as otherwise provided in subsections 3
45 and 4 and NRS 87A.200, **and section 51 of this act**, the Secretary of



1 State shall reinstate any limited partnership which has forfeited or
2 which forfeits its right to transact business under the provisions of
3 this chapter and restore to the limited partnership its right to carry
4 on business in this State, and to exercise its privileges and
5 immunities if it:

6 (a) Files with the Secretary of State:

7 (1) The list required pursuant to NRS 87A.290;

8 (2) The statement required by NRS 87A.295, if applicable;

9 (3) The information required pursuant to NRS 77.310; and

10 (4) A declaration under penalty of perjury, on a form
11 provided by the Secretary of State, that the reinstatement is
12 authorized by a court of competent jurisdiction in this State or by
13 the duly selected general partners of the limited partnership; and

14 (b) Pays to the Secretary of State:

15 (1) The filing fee and penalty set forth in NRS 87A.290 and
16 87A.300 for each year or portion thereof during which the certificate
17 has been revoked;

18 (2) The fee set forth in NRS 87A.295, if applicable; and

19 (3) A fee of \$300 for reinstatement.

20 2. When the Secretary of State reinstates the limited
21 partnership, the Secretary of State shall issue to the limited
22 partnership a certificate of reinstatement if the limited partnership:

23 (a) Requests a certificate of reinstatement; and

24 (b) Pays the required fees pursuant to NRS 87A.315.

25 3. The Secretary of State shall not order a reinstatement unless
26 all delinquent fees and penalties have been paid, and the revocation
27 occurred only by reason of failure to pay the fees and penalties.

28 4. If a limited partnership's certificate has been revoked
29 pursuant to the provisions of this chapter and has remained revoked
30 for a period of 5 years, the certificate must not be reinstated.

31 5. If a limited partnership's certificate is reinstated pursuant to
32 this section, the reinstatement relates back to and takes effect on the
33 effective date of the revocation, and the limited partnership's status
34 as a limited partnership continues as if the revocation had never
35 occurred.

36 **Sec. 92.** NRS 87A.560 is hereby amended to read as follows:

37 87A.560 1. Each foreign limited partnership doing business
38 in this State shall, on or before the last day of the first month after
39 the filing of its application for registration as a foreign limited
40 partnership with the Secretary of State or, if the foreign limited
41 partnership has selected an alternative due date pursuant to
42 subsection 9, on or before that alternative due date, and annually
43 thereafter on or before the last day of the month in which the
44 anniversary date of its qualification to do business in this State
45 occurs in each year or, if applicable, on or before the last day of the



1 month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list, on a form furnished by the Secretary of State, that contains:

- (a) The name of the foreign limited partnership;
- (b) The file number of the foreign limited partnership, if known;
- (c) The names of all its general partners;
- (d) The address, either residence or business, of each general partner; and
- (e) The signature of a general partner of the foreign limited partnership, or some other person specifically authorized by the foreign limited partnership to sign the list, certifying that the list is true, complete and accurate.

2. Each list filed pursuant to this section must be accompanied by a declaration under penalty of perjury that:

(a) The foreign limited partnership has complied with the provisions of ~~chapter 76 of NRS;~~ **sections 2 to 62, inclusive, of this act;**

(b) The foreign limited partnership acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State; and

(c) None of the general partners identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct.

3. Upon filing:

(a) The initial list required by this section, the foreign limited partnership shall pay to the Secretary of State a fee of \$125.

(b) Each annual list required by this section, the foreign limited partnership shall pay to the Secretary of State a fee of \$125.

4. If a general partner of a foreign limited partnership resigns and the resignation is not reflected on the annual or amended list of general partners, the foreign limited partnership or the resigning general partner shall pay to the Secretary of State a fee of \$75 to file the resignation of the general partner.

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 1, provide to each foreign limited partnership, which is required to comply with the provisions of NRS 87A.560 to 87A.600, inclusive, and which has not become delinquent, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign limited partnership to receive a notice does not excuse it from the penalty imposed by the provisions of NRS 87A.560 to 87A.600, inclusive.



1 6. If the list to be filed pursuant to the provisions of subsection
2 1 is defective or the fee required by subsection 3 is not paid, the
3 Secretary of State may return the list for correction or payment.

4 7. An annual list for a foreign limited partnership not in default
5 which is received by the Secretary of State more than 90 days before
6 its due date shall be deemed an amended list for the previous year
7 and does not satisfy the requirements of subsection 1 for the year to
8 which the due date is applicable.

9 8. A person who files with the Secretary of State a list required
10 by this section which identifies a general partner with the fraudulent
11 intent of concealing the identity of any person or persons exercising
12 the power or authority of a general partner in furtherance of any
13 unlawful conduct is subject to the penalty set forth in NRS 225.084.

14 9. The Secretary of State may allow a foreign limited
15 partnership to select an alternative due date for filing the initial list
16 required by this section.

17 10. The Secretary of State may adopt regulations to administer
18 the provisions of subsection 9.

19 **Sec. 93.** NRS 87A.595 is hereby amended to read as follows:

20 87A.595 1. Except as otherwise provided in subsections 3
21 and 4 and NRS 87A.580, *and section 51 of this act*, the Secretary of
22 State shall reinstate a foreign limited partnership which has forfeited
23 or which forfeits its right to transact business under the provisions
24 of this chapter and shall restore to the foreign limited partnership its
25 right to transact business in this State, and to exercise its privileges
26 and immunities, if it:

27 (a) Files with the Secretary of State:

28 (1) The list required by NRS 87A.560;

29 (2) The statement required by NRS 87A.565, if applicable;

30 (3) The information required pursuant to NRS 77.310; and

31 (4) A declaration under penalty of perjury, on a form
32 provided by the Secretary of State, that the reinstatement is
33 authorized by a court of competent jurisdiction in this State or by
34 the duly selected general partners of the foreign limited partnership;
35 and

36 (b) Pays to the Secretary of State:

37 (1) The filing fee and penalty set forth in NRS 87A.560 and
38 87A.585 for each year or portion thereof that its right to transact
39 business was forfeited;

40 (2) The fee set forth in NRS 87A.565, if applicable; and

41 (3) A fee of \$300 for reinstatement.

42 2. When the Secretary of State reinstates the foreign limited
43 partnership, the Secretary of State shall issue to the foreign
44 limited partnership a certificate of reinstatement if the foreign
45 limited partnership:



- 1 (a) Requests a certificate of reinstatement; and
- 2 (b) Pays the required fees pursuant to NRS 87A.315.

3 3. The Secretary of State shall not order a reinstatement unless
4 all delinquent fees and penalties have been paid and the revocation
5 of the right to transact business occurred only by reason of failure to
6 pay the fees and penalties.

7 4. If the right of a foreign limited partnership to transact
8 business in this State has been forfeited pursuant to the provisions of
9 this chapter and has remained forfeited for a period of 5 consecutive
10 years, the right is not subject to reinstatement.

11 5. A reinstatement pursuant to this section relates back to the
12 date on which the foreign limited partnership forfeited its right to
13 transact business under the provisions of this chapter and reinstates
14 the foreign limited partnership's right to transact business as if such
15 right had at all times remained in full force and effect.

16 **Sec. 94.** NRS 88.395 is hereby amended to read as follows:

17 88.395 1. A limited partnership shall, on or before the last
18 day of the first month after the filing of its certificate of limited
19 partnership with the Secretary of State or, if the limited partnership
20 has selected an alternative due date pursuant to subsection 10, on or
21 before that alternative due date, and annually thereafter on or before
22 the last day of the month in which the anniversary date of the filing
23 of its certificate of limited partnership occurs or, if applicable, on or
24 before the last day of the month in which the anniversary date of the
25 alternative due date occurs in each year, file with the Secretary of
26 State, on a form furnished by the Secretary of State, a list that
27 contains:

- 28 (a) The name of the limited partnership;
- 29 (b) The file number of the limited partnership, if known;
- 30 (c) The names of all of its general partners;
- 31 (d) The address, either residence or business, of each general
32 partner; and

33 (e) The signature of a general partner of the limited partnership,
34 or some other person specifically authorized by the limited
35 partnership to sign the list, certifying that the list is true, complete
36 and accurate.

37 ➔ Each list filed pursuant to this subsection must be accompanied
38 by a declaration under penalty of perjury that the limited partnership
39 has complied with the provisions of ~~chapter 76 of NRS,~~ **sections 2**
40 **to 62, inclusive, of this act,** that the limited partnership
41 acknowledges that pursuant to NRS 239.330, it is a category C
42 felony to knowingly offer any false or forged instrument for filing in
43 the Office of the Secretary of State, and that none of the general
44 partners identified in the list has been identified in the list with the
45 fraudulent intent of concealing the identity of any person or persons



1 exercising the power or authority of a general partner in furtherance
2 of any unlawful conduct.

3 2. Except as otherwise provided in subsection 3, a limited
4 partnership shall, upon filing:

5 (a) The initial list required by subsection 1, pay to the Secretary
6 of State a fee of \$125.

7 (b) Each annual list required by subsection 1, pay to the
8 Secretary of State a fee of \$125.

9 3. A registered limited-liability limited partnership shall, upon
10 filing:

11 (a) The initial list required by subsection 1, pay to the Secretary
12 of State a fee of \$125.

13 (b) Each annual list required by subsection 1, pay to the
14 Secretary of State a fee of \$175.

15 4. If a general partner of a limited partnership resigns and the
16 resignation is not reflected on the annual or amended list of general
17 partners, the limited partnership or the resigning general partner
18 shall pay to the Secretary of State a fee of \$75 to file the resignation.

19 5. The Secretary of State shall, 90 days before the last day for
20 filing each annual list required by subsection 1, provide to each
21 limited partnership which is required to comply with the provisions
22 of this section, and which has not become delinquent, a notice of the
23 fee due pursuant to the provisions of subsection 2 or 3, as
24 appropriate, and a reminder to file the annual list required pursuant
25 to subsection 1. Failure of any limited partnership to receive a notice
26 does not excuse it from the penalty imposed by NRS 88.400.

27 6. If the list to be filed pursuant to the provisions of subsection
28 1 is defective or the fee required by subsection 2 or 3 is not paid, the
29 Secretary of State may return the list for correction or payment.

30 7. An annual list for a limited partnership not in default that is
31 received by the Secretary of State more than 90 days before its due
32 date shall be deemed an amended list for the previous year and does
33 not satisfy the requirements of subsection 1 for the year to which the
34 due date is applicable.

35 8. A filing made pursuant to this section does not satisfy the
36 provisions of NRS 88.355 and may not be substituted for filings
37 submitted pursuant to NRS 88.355.

38 9. A person who files with the Secretary of State a list required
39 by subsection 1 which identifies a general partner with the
40 fraudulent intent of concealing the identity of any person or persons
41 exercising the power or authority of a general partner in furtherance
42 of any unlawful conduct is subject to the penalty set forth in
43 NRS 225.084.



1 10. The Secretary of State may allow a limited partnership to
2 select an alternative due date for filing the initial list required by
3 subsection 1.

4 11. The Secretary of State may adopt regulations to administer
5 the provisions of subsection 10.

6 **Sec. 95.** NRS 88.410 is hereby amended to read as follows:

7 88.410 1. Except as otherwise provided in subsections 3 and
8 4 and NRS 88.3355, *and section 51 of this act*, the Secretary of
9 State shall reinstate any limited partnership which has forfeited or
10 which forfeits its right to transact business under the provisions of
11 this chapter and restore to the limited partnership its right to carry
12 on business in this State, and to exercise its privileges and
13 immunities if it:

14 (a) Files with the Secretary of State:

15 (1) The list required pursuant to NRS 88.395;

16 (2) The statement required by NRS 88.397, if applicable;

17 (3) The information required pursuant to NRS 77.310; and

18 (4) A declaration under penalty of perjury, on a form
19 provided by the Secretary of State, that the reinstatement is
20 authorized by a court of competent jurisdiction in this State or by
21 the duly selected general partners of the limited partnership; and

22 (b) Pays to the Secretary of State:

23 (1) The filing fee and penalty set forth in NRS 88.395 and
24 88.400 for each year or portion thereof during which the certificate
25 has been revoked;

26 (2) The fee set forth in NRS 88.397, if applicable; and

27 (3) A fee of \$300 for reinstatement.

28 2. When the Secretary of State reinstates the limited
29 partnership, the Secretary of State shall issue to the limited
30 partnership a certificate of reinstatement if the limited partnership:

31 (a) Requests a certificate of reinstatement; and

32 (b) Pays the required fees pursuant to NRS 88.415.

33 3. The Secretary of State shall not order a reinstatement unless
34 all delinquent fees and penalties have been paid, and the revocation
35 occurred only by reason of failure to pay the fees and penalties.

36 4. If a limited partnership's certificate has been revoked
37 pursuant to the provisions of this chapter and has remained revoked
38 for a period of 5 years, the certificate must not be reinstated.

39 5. Except as otherwise provided in NRS 88.327, a
40 reinstatement pursuant to this section relates back to the date on
41 which the limited partnership forfeited its right to transact business
42 under the provisions of this chapter and reinstates the limited
43 partnership's right to transact business as if such right had at all
44 times remained in full force and effect.



1 **Sec. 96.** NRS 88.591 is hereby amended to read as follows:

2 88.591 1. Each foreign limited partnership doing business in
3 this State shall, on or before the last day of the first month after the
4 filing of its application for registration as a foreign limited
5 partnership with the Secretary of State or, if the foreign limited
6 partnership has selected an alternative due date pursuant to
7 subsection 9, on or before that alternative due date, and annually
8 thereafter on or before the last day of the month in which the
9 anniversary date of its qualification to do business in this State
10 occurs in each year or, if applicable, on or before the last day of the
11 month in which the anniversary date of the alternative due date
12 occurs in each year, file with the Secretary of State a list, on a form
13 furnished by the Secretary of State, that contains:

14 (a) The name of the foreign limited partnership;

15 (b) The file number of the foreign limited partnership, if known;

16 (c) The names of all its general partners;

17 (d) The address, either residence or business, of each general
18 partner; and

19 (e) The signature of a general partner of the foreign limited
20 partnership, or some other person specifically authorized by the
21 foreign limited partnership to sign the list, certifying that the list is
22 true, complete and accurate.

23 2. Each list filed pursuant to this section must be accompanied
24 by a declaration under penalty of perjury that:

25 (a) The foreign limited partnership has complied with the
26 provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of*
27 *this act;*

28 (b) The foreign limited partnership acknowledges that pursuant
29 to NRS 239.330, it is a category C felony to knowingly offer any
30 false or forged instrument for filing in the Office of the Secretary of
31 State; and

32 (c) None of the general partners identified in the list has been
33 identified in the list with the fraudulent intent of concealing the
34 identity of any person or persons exercising the power or authority
35 of a general partner in furtherance of any unlawful conduct.

36 3. Upon filing:

37 (a) The initial list required by this section, the foreign limited
38 partnership shall pay to the Secretary of State a fee of \$125.

39 (b) Each annual list required by this section, the foreign limited
40 partnership shall pay to the Secretary of State a fee of \$125.

41 4. If a general partner of a foreign limited partnership resigns
42 and the resignation is not reflected on the annual or amended list of
43 general partners, the foreign limited partnership or the resigning
44 general partner shall pay to the Secretary of State a fee of \$75 to file
45 the resignation of the general partner.



1 5. The Secretary of State shall, 90 days before the last day for
2 filing each annual list required by subsection 1, provide to each
3 foreign limited partnership, which is required to comply with the
4 provisions of NRS 88.591 to 88.5945, inclusive, and which has not
5 become delinquent, a notice of the fee due pursuant to subsection 3
6 and a reminder to file the list required pursuant to subsection 1.
7 Failure of any foreign limited partnership to receive a notice does
8 not excuse it from the penalty imposed by the provisions of NRS
9 88.591 to 88.5945, inclusive.

10 6. If the list to be filed pursuant to the provisions of subsection
11 1 is defective or the fee required by subsection 3 is not paid, the
12 Secretary of State may return the list for correction or payment.

13 7. An annual list for a foreign limited partnership not in default
14 which is received by the Secretary of State more than 90 days before
15 its due date shall be deemed an amended list for the previous year
16 and does not satisfy the requirements of subsection 1 for the year to
17 which the due date is applicable.

18 8. A person who files with the Secretary of State a list required
19 by this section which identifies a general partner with the fraudulent
20 intent of concealing the identity of any person or persons exercising
21 the power or authority of a general partner in furtherance of any
22 unlawful conduct is subject to the penalty set forth in NRS 225.084.

23 9. The Secretary of State may allow a foreign limited
24 partnership to select an alternative due date for filing the initial list
25 required by this section.

26 10. The Secretary of State may adopt regulations to administer
27 the provisions of subsection 9.

28 **Sec. 97.** NRS 88.594 is hereby amended to read as follows:

29 88.594 1. Except as otherwise provided in subsections 3 and
30 4 and NRS 88.5927, *and section 51 of this act*, the Secretary of
31 State shall reinstate a foreign limited partnership which has forfeited
32 or which forfeits its right to transact business under the provisions
33 of this chapter and shall restore to the foreign limited partnership its
34 right to transact business in this State, and to exercise its privileges
35 and immunities, if it:

36 (a) Files with the Secretary of State:

- 37 (1) The list required by NRS 88.591;
38 (2) The statement required by NRS 88.5915, if applicable;
39 (3) The information required pursuant to NRS 77.310; and
40 (4) A declaration under penalty of perjury, on a form
41 provided by the Secretary of State, that the reinstatement is
42 authorized by a court of competent jurisdiction in this State or by
43 the duly selected general partners of the foreign limited partnership;
44 and

45 (b) Pays to the Secretary of State:



1 (1) The filing fee and penalty set forth in NRS 88.591 and
2 88.593 for each year or portion thereof that its right to transact
3 business was forfeited;

4 (2) The fee set forth in NRS 88.5915, if applicable; and

5 (3) A fee of \$300 for reinstatement.

6 2. When the Secretary of State reinstates the foreign limited
7 partnership, the Secretary of State shall issue to the foreign
8 limited partnership a certificate of reinstatement if the foreign
9 limited partnership:

10 (a) Requests a certificate of reinstatement; and

11 (b) Pays the required fees pursuant to NRS 88.415.

12 3. The Secretary of State shall not order a reinstatement unless
13 all delinquent fees and penalties have been paid and the revocation
14 of the right to transact business occurred only by reason of failure to
15 pay the fees and penalties.

16 4. If the right of a foreign limited partnership to transact
17 business in this State has been forfeited pursuant to the provisions of
18 this chapter and has remained forfeited for a period of 5 consecutive
19 years, the right is not subject to reinstatement.

20 5. Except as otherwise provided in NRS 88.5945, a
21 reinstatement pursuant to this section relates back to the date on
22 which the foreign limited partnership forfeited its right to transact
23 business under the provisions of this chapter and reinstates the
24 foreign limited partnership's right to transact business as if such
25 right had at all times remained in full force and effect.

26 **Sec. 98.** NRS 88A.600 is hereby amended to read as follows:

27 88A.600 1. A business trust formed pursuant to this chapter
28 shall, on or before the last day of the first month after the filing of
29 its certificate of trust with the Secretary of State or, if the business
30 trust has selected an alternative due date pursuant to subsection 8,
31 on or before that alternative due date, and annually thereafter on or
32 before the last day of the month in which the anniversary date of the
33 filing of its certificate of trust with the Secretary of State occurs, file
34 with the Secretary of State or, if applicable, on or before the last day
35 of the month in which the anniversary date of the alternative due
36 date occurs in each year, on a form furnished by the Secretary of
37 State, a list signed by at least one trustee, or by some other person
38 specifically authorized by the business trust to sign the list, that
39 contains the name and street address of at least one trustee. Each list
40 filed pursuant to this subsection must be accompanied by a
41 declaration under penalty of perjury that:

42 (a) The business trust has complied with the provisions of
43 ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of this act;*

44 (b) The business trust acknowledges that pursuant to NRS
45 239.330, it is a category C felony to knowingly offer any false or



1 forged instrument for filing in the Office of the Secretary of State;
2 and

3 (c) None of the trustees identified in the list has been identified
4 in the list with the fraudulent intent of concealing the identity of any
5 person or persons exercising the power or authority of a trustee in
6 furtherance of any unlawful conduct.

7 2. Upon filing:

8 (a) The initial list required by subsection 1, the business trust
9 shall pay to the Secretary of State a fee of \$125.

10 (b) Each annual list required by subsection 1, the business trust
11 shall pay to the Secretary of State a fee of \$125.

12 3. If a trustee of a business trust resigns and the resignation is
13 not reflected on the annual or amended list of trustees, the business
14 trust or the resigning trustee shall pay to the Secretary of State a fee
15 of \$75 to file the resignation.

16 4. The Secretary of State shall, 90 days before the last day for
17 filing each annual list required by subsection 1, provide to each
18 business trust which is required to comply with the provisions of
19 NRS 88A.600 to 88A.660, inclusive, and which has not become
20 delinquent, a notice of the fee due pursuant to subsection 2 and a
21 reminder to file the list required pursuant to subsection 1. Failure of
22 a business trust to receive a notice does not excuse it from the
23 penalty imposed by law.

24 5. An annual list for a business trust not in default which is
25 received by the Secretary of State more than 90 days before its due
26 date shall be deemed an amended list for the previous year.

27 6. A person who files with the Secretary of State an initial list
28 or annual list required by subsection 1 which identifies a trustee
29 with the fraudulent intent of concealing the identity of any person or
30 persons exercising the power or authority of a trustee in furtherance
31 of any unlawful conduct is subject to the penalty set forth in
32 NRS 225.084.

33 7. For the purposes of this section, a person who is a beneficial
34 owner is not deemed to exercise actual control of the daily
35 operations of a business trust based solely on the fact that the person
36 is a beneficial owner.

37 8. The Secretary of State may allow a business trust to select
38 an alternative due date for filing the initial list required by
39 subsection 1.

40 9. The Secretary of State may adopt regulations to administer
41 the provisions of subsection 8.

42 **Sec. 99.** NRS 88A.650 is hereby amended to read as follows:

43 88A.650 1. Except as otherwise provided in subsections 3
44 and 4 and NRS 88A.345, *and section 51 of this act*, the Secretary of
45 State shall reinstate a business trust which has forfeited or which



1 forfeits its right to transact business pursuant to the provisions of
2 this chapter and shall restore to the business trust its right to carry on
3 business in this State, and to exercise its privileges and immunities,
4 if it:

5 (a) Files with the Secretary of State:

6 (1) The list required by NRS 88A.600;

7 (2) The information required pursuant to NRS 77.310; and

8 (3) A declaration under penalty of perjury, on a form
9 provided by the Secretary of State, that the reinstatement is
10 authorized by a court of competent jurisdiction in this State or by
11 the duly selected trustees of the business trust; and

12 (b) Pays to the Secretary of State:

13 (1) The filing fee and penalty set forth in NRS 88A.600 and
14 88A.630 for each year or portion thereof during which its certificate
15 of trust was revoked; and

16 (2) A fee of \$300 for reinstatement.

17 2. When the Secretary of State reinstates the business trust, the
18 Secretary of State shall issue to the business trust a certificate of
19 reinstatement if the business trust:

20 (a) Requests a certificate of reinstatement; and

21 (b) Pays the required fees pursuant to NRS 88A.900.

22 3. The Secretary of State shall not order a reinstatement unless
23 all delinquent fees and penalties have been paid, and the revocation
24 of the certificate of trust occurred only by reason of the failure to
25 file the list or pay the fees and penalties.

26 4. If a certificate of business trust has been revoked pursuant to
27 the provisions of this chapter and has remained revoked for a period
28 of 5 consecutive years, the certificate must not be reinstated.

29 5. Except as otherwise provided in NRS 88A.660, a
30 reinstatement pursuant to this section relates back to the date on
31 which the business trust forfeited its right to transact business under
32 the provisions of this chapter and reinstates the business trust's right
33 to transact business as if such right had at all times remained in full
34 force and effect.

35 **Sec. 100.** NRS 88A.732 is hereby amended to read as follows:

36 88A.732 1. Each foreign business trust doing business in this
37 State shall, on or before the last day of the first month after the filing
38 of its application for registration as a foreign business trust with the
39 Secretary of State or, if the foreign business trust has selected an
40 alternative due date pursuant to subsection 10, on or before that
41 alternative due date, and annually thereafter on or before the last day
42 of the month in which the anniversary date of its qualification to do
43 business in this State occurs in each year or, if applicable, on or
44 before the last day of the month in which the anniversary date of the
45 alternative due date occurs in each year, file with the Secretary of



- 1 State a list, on a form furnished by the Secretary of State, that
2 contains:
- 3 (a) The name of the foreign business trust;
 - 4 (b) The file number of the foreign business trust, if known;
 - 5 (c) The name of at least one of its trustees;
 - 6 (d) The address, either residence or business, of the trustee listed
7 pursuant to paragraph (c); and
 - 8 (e) The signature of a trustee of the foreign business trust, or
9 some other person specifically authorized by the foreign business
10 trust to sign the list, certifying that the list is true, complete and
11 accurate.
- 12 2. Each list required to be filed pursuant to this section must be
13 accompanied by a declaration under penalty of perjury that:
- 14 (a) The foreign business trust has complied with the provisions
15 of ~~chapter 76 of NRS;~~ **sections 2 to 62, inclusive, of this act;**
 - 16 (b) The foreign business trust acknowledges that pursuant to
17 NRS 239.330, it is a category C felony to knowingly offer any false
18 or forged instrument for filing in the Office of the Secretary of
19 State; and
 - 20 (c) None of the trustees identified in the list has been identified
21 in the list with the fraudulent intent of concealing the identity of any
22 person or persons exercising the power or authority of a trustee in
23 furtherance of any unlawful conduct.
- 24 3. Upon filing:
- 25 (a) The initial list required by this section, the foreign business
26 trust shall pay to the Secretary of State a fee of \$125.
 - 27 (b) Each annual list required by this section, the foreign business
28 trust shall pay to the Secretary of State a fee of \$125.
- 29 4. If a trustee of a foreign business trust resigns and the
30 resignation is not reflected on the annual or amended list of trustees,
31 the foreign business trust or the resigning trustee shall pay to the
32 Secretary of State a fee of \$75 to file the resignation.
- 33 5. The Secretary of State shall, 90 days before the last day for
34 filing each annual list required by subsection 1, provide to each
35 foreign business trust which is required to comply with the
36 provisions of NRS 88A.732 to 88A.738, inclusive, and which has
37 not become delinquent, a notice of the fee due pursuant to
38 subsection 3 and a reminder to file the list required pursuant to
39 subsection 1. Failure of any foreign business trust to receive a notice
40 does not excuse it from the penalty imposed by the provisions of
41 NRS 88A.732 to 88A.738, inclusive.
- 42 6. If the list to be filed pursuant to the provisions of subsection
43 1 is defective or the fee required by subsection 3 is not paid, the
44 Secretary of State may return the list for correction or payment.



1 7. An annual list for a foreign business trust not in default
2 which is received by the Secretary of State more than 90 days before
3 its due date shall be deemed an amended list for the previous year
4 and does not satisfy the requirements of subsection 1 for the year to
5 which the due date is applicable.

6 8. A person who files with the Secretary of State a list required
7 by this section which identifies a trustee with the fraudulent intent of
8 concealing the identity of any person or persons exercising the
9 power or authority of a trustee in furtherance of any unlawful
10 conduct is subject to the penalty set forth in NRS 225.084.

11 9. For the purposes of this section, a person who is a beneficial
12 owner is not deemed to exercise actual control of the daily
13 operations of a foreign business trust based solely on the fact that
14 the person is a beneficial owner.

15 10. The Secretary of State may allow a foreign business trust to
16 select an alternative due date for filing the initial list required by this
17 section.

18 11. The Secretary of State may adopt regulations to administer
19 the provisions of subsection 10.

20 **Sec. 101.** NRS 88A.737 is hereby amended to read as follows:

21 88A.737 1. Except as otherwise provided in subsections 3
22 and 4 and NRS 88A.7345, *and section 51 of this act*, the Secretary
23 of State shall reinstate a foreign business trust which has forfeited or
24 which forfeits its right to transact business under the provisions of
25 this chapter and shall restore to the foreign business trust its right to
26 transact business in this State, and to exercise its privileges and
27 immunities, if it:

28 (a) Files with the Secretary of State:

29 (1) The list required by NRS 88A.732;

30 (2) The information required pursuant to NRS 77.310; and

31 (3) A declaration under penalty of perjury, on a form
32 provided by the Secretary of State, that the reinstatement is
33 authorized by a court of competent jurisdiction in this State or by
34 the duly selected trustees of the foreign business trust; and

35 (b) Pays to the Secretary of State:

36 (1) The filing fee and penalty set forth in NRS 88A.732 and
37 88A.735 for each year or portion thereof that its right to transact
38 business was forfeited; and

39 (2) A fee of \$300 for reinstatement.

40 2. When the Secretary of State reinstates the foreign business
41 trust, the Secretary of State shall issue to the foreign business trust a
42 certificate of reinstatement if the foreign business trust:

43 (a) Requests a certificate of reinstatement; and

44 (b) Pays the required fees pursuant to NRS 88A.900.



1 3. The Secretary of State shall not order a reinstatement unless
2 all delinquent fees and penalties have been paid and the revocation
3 of the right to transact business occurred only by reason of failure to
4 pay the fees and penalties.

5 4. If the right of a foreign business trust to transact business in
6 this State has been forfeited pursuant to the provisions of this
7 chapter and has remained forfeited for a period of 5 consecutive
8 years, the right to transact business must not be reinstated.

9 5. Except as otherwise provided in NRS 88A.738, a
10 reinstatement pursuant to this section relates back to the date the
11 foreign business trust forfeited its right to transact business under
12 the provisions of this chapter and reinstates the foreign business
13 trust's right to transact business as if such right had at all times
14 remained in full force and effect.

15 **Sec. 102.** NRS 89.250 is hereby amended to read as follows:

16 89.250 1. Except as otherwise provided in subsection 2, a
17 professional association shall, on or before the last day of the first
18 month after the filing of its articles of association with the Secretary
19 of State or, if the professional association has selected an alternative
20 due date pursuant to subsection 7, on or before that alternative due
21 date, and annually thereafter on or before the last day of the month
22 in which the anniversary date of its organization occurs in each year
23 or, if applicable, on or before the last day of the month in which the
24 anniversary date of the alternative due date occurs in each year, file
25 with the Secretary of State a list showing the names and addresses,
26 either residence or business, of all members and employees in the
27 professional association and certifying that all members and
28 employees are licensed to render professional service in this State.

29 2. A professional association organized and practicing pursuant
30 to the provisions of this chapter and NRS 623.349 shall, on or
31 before the last day of the first month after the filing of its articles of
32 association with the Secretary of State or, if the professional
33 association has selected an alternative due date pursuant to
34 subsection 7, on or before that alternative due date, and annually
35 thereafter on or before the last day of the month in which the
36 anniversary date of its organization occurs in each year or, if
37 applicable, on or before the last day of the month in which the
38 anniversary date of the alternative due date occurs in each year, file
39 with the Secretary of State a list:

40 (a) Showing the names and addresses, either residence or
41 business, of all members and employees of the professional
42 association who are licensed or otherwise authorized by law to
43 render professional service in this State;



1 (b) Certifying that all members and employees who render
2 professional service are licensed or otherwise authorized by law to
3 render professional service in this State; and

4 (c) Certifying that all members who are not licensed to render
5 professional service in this State do not render professional service
6 on behalf of the professional association except as authorized by
7 law.

8 3. Each list filed pursuant to this section must be:

9 (a) Made on a form furnished by the Secretary of State and must
10 not contain any fiscal or other information except that expressly
11 called for by this section.

12 (b) Signed by the chief executive officer of the professional
13 association or by some other person specifically authorized by the
14 chief executive officer to sign the list.

15 (c) Accompanied by a declaration under penalty of perjury that:

16 (1) The professional association has complied with the
17 provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of*
18 *this act;*

19 (2) The professional association acknowledges that pursuant
20 to NRS 239.330, it is a category C felony to knowingly offer any
21 false or forged instrument for filing in the Office of the Secretary of
22 State; and

23 (3) None of the members or employees identified in the list
24 has been identified in the list with the fraudulent intent of
25 concealing the identity of any person or persons exercising the
26 power or authority of a member or employee in furtherance of any
27 unlawful conduct.

28 4. Upon filing:

29 (a) The initial list required by this section, the professional
30 association shall pay to the Secretary of State a fee of \$125.

31 (b) Each annual list required by this section, the professional
32 association shall pay to the Secretary of State a fee of \$125.

33 5. A person who files with the Secretary of State an initial list
34 or annual list required by this section which identifies a member or
35 an employee of a professional association with the fraudulent intent
36 of concealing the identity of any person or persons exercising the
37 power or authority of a member or employee in furtherance of any
38 unlawful conduct is subject to the penalty set forth in NRS 225.084.

39 6. For the purposes of this section, a person is not deemed to
40 exercise actual control of the daily operations of a professional
41 association based solely on the fact that the person holds an
42 ownership interest in the professional association.

43 7. The Secretary of State may allow a professional association
44 to select an alternative due date for filing the initial list required by
45 this section.



1 8. The Secretary of State may adopt regulations to administer
2 the provisions of subsection 7.

3 **Sec. 103.** NRS 89.256 is hereby amended to read as follows:

4 89.256 1. Except as otherwise provided in subsections 3 and
5 4 and NRS 89.251, *and section 51 of this act*, the Secretary of State
6 shall reinstate any professional association which has forfeited its
7 right to transact business under the provisions of this chapter and
8 restore the right to carry on business in this State and exercise its
9 privileges and immunities if it:

10 (a) Files with the Secretary of State:

11 (1) The list and certification required by NRS 89.250;

12 (2) The information required pursuant to NRS 77.310; and

13 (3) A declaration under penalty of perjury, on a form
14 provided by the Secretary of State, that the reinstatement is
15 authorized by a court of competent jurisdiction in this State or by
16 the duly selected chief executive officer of the professional
17 association; and

18 (b) Pays to the Secretary of State:

19 (1) The filing fee and penalty set forth in NRS 89.250 and
20 89.252 for each year or portion thereof during which the articles of
21 association have been revoked; and

22 (2) A fee of \$300 for reinstatement.

23 2. When the Secretary of State reinstates the professional
24 association, the Secretary of State shall issue to the
25 professional association a certificate of reinstatement if the
26 professional association:

27 (a) Requests a certificate of reinstatement; and

28 (b) Pays the required fees pursuant to subsection 7 of
29 NRS 78.785.

30 3. The Secretary of State shall not order a reinstatement unless
31 all delinquent fees and penalties have been paid, and the revocation
32 of the articles of association occurred only by reason of the failure
33 to pay the fees and penalties.

34 4. If the articles of association of a professional association
35 have been revoked pursuant to the provisions of this chapter and
36 have remained revoked for 10 consecutive years, the articles must
37 not be reinstated.

38 5. A reinstatement pursuant to this section relates back to the
39 date on which the professional association forfeited its right to
40 transact business under the provisions of this chapter and reinstates
41 the professional association's right to transact business as if such
42 right had at all times remained in full force and effect.

43 **Sec. 104.** NRS 90.377 is hereby amended to read as follows:

44 90.377 1. In addition to any other requirements set forth in
45 this chapter, an applicant for the renewal of a license as a



1 broker-dealer, sales representative, investment adviser,
2 representative of an investment adviser or transfer agent must
3 indicate in the application submitted to the Administrator whether
4 the applicant has a state business license. If the applicant has a state
5 business license, the applicant must include in the application the
6 state business license number assigned by the Secretary of State
7 upon compliance with the provisions of ~~chapter 76 of NRS;~~
8 *sections 2 to 62, inclusive, of this act.*

9 2. A license as a broker-dealer, sales representative, investment
10 adviser, representative of an investment adviser or transfer agent
11 may not be renewed by the Administrator if:

12 (a) The applicant fails to submit the information required by
13 subsection 1; or

14 (b) The State Controller has informed the Administrator
15 pursuant to subsection 5 of NRS 353C.1965 that the applicant owes
16 a debt to an agency that has been assigned to the State Controller for
17 collection and the applicant has not:

18 (1) Satisfied the debt;

19 (2) Entered into an agreement for the payment of the debt
20 pursuant to NRS 353C.130; or

21 (3) Demonstrated that the debt is not valid.

22 3. As used in this section:

23 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

24 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

25 **Sec. 105.** NRS 107.028 is hereby amended to read as follows:

26 107.028 1. The trustee under a deed of trust must be:

27 (a) An attorney licensed to practice law in this State;

28 (b) A title insurer or title agent authorized to do business in this
29 State pursuant to chapter 692A of NRS;

30 (c) A person licensed pursuant to chapter 669 of NRS;

31 (d) A domestic or foreign entity which holds a current state
32 business license issued by the ~~Secretary of State~~ *Department of*
33 *Taxation* pursuant to ~~chapter 76 of NRS;~~ *sections 2 to 62,*
34 *inclusive, of this act;*

35 (e) A person who does business under the laws of this State, the
36 United States or another state relating to banks, savings banks,
37 savings and loan associations or thrift companies;

38 (f) A person who is appointed as a fiduciary pursuant to
39 NRS 662.245;

40 (g) A person who acts as a registered agent for a domestic or
41 foreign corporation, limited-liability company, limited partnership
42 or limited-liability partnership;

43 (h) A person who acts as a trustee of a trust holding real
44 property for the primary purpose of facilitating any transaction with



1 respect to real estate if he or she is not regularly engaged in the
2 business of acting as a trustee for such trusts;

3 (i) A person who engages in the business of a collection agency
4 pursuant to chapter 649 of NRS; or

5 (j) A person who engages in the business of an escrow agency,
6 escrow agent or escrow officer pursuant to the provisions of chapter
7 645A or 692A of NRS.

8 2. A trustee under a deed of trust must not be the beneficiary of
9 the deed of trust for the purposes of exercising the power of sale
10 pursuant to NRS 107.080.

11 3. A trustee under a deed of trust must not:

12 (a) Lend its name or its corporate capacity to any person who is
13 not qualified to be the trustee under a deed of trust pursuant to
14 subsection 1.

15 (b) Act individually or in concert with any other person to
16 circumvent the requirements of subsection 1.

17 4. A beneficiary of record may replace its trustee with another
18 trustee. The appointment of a new trustee is not effective until the
19 substitution of trustee is recorded in the office of the recorder of the
20 county in which the real property is located.

21 5. The trustee does not have a fiduciary obligation to the
22 grantor or any other person having an interest in the property which
23 is subject to the deed of trust. The trustee shall act impartially and in
24 good faith with respect to the deed of trust and shall act in
25 accordance with the laws of this State. A rebuttable presumption
26 that a trustee has acted impartially and in good faith exists if the
27 trustee acts in compliance with the provisions of NRS 107.080. In
28 performing acts required by NRS 107.080, the trustee incurs no
29 liability for any good faith error resulting from reliance on
30 information provided by the beneficiary regarding the nature and the
31 amount of the default under the obligation secured by the deed of
32 trust if the trustee corrects the good faith error not later than 20 days
33 after discovering the error.

34 6. If, in an action brought by a grantor, a person who holds title
35 of record or a beneficiary in the district court in and for the county
36 in which the real property is located, the court finds that the trustee
37 did not comply with this section, any other provision of this chapter
38 or any applicable provision of chapter 106 or 205 of NRS, the court
39 must award to the grantor, the person who holds title of record or
40 the beneficiary:

41 (a) Damages of \$5,000 or treble the amount of actual damages,
42 whichever is greater;

43 (b) An injunction enjoining the exercise of the power of sale
44 until the beneficiary, the successor in interest of the beneficiary or



1 the trustee complies with the requirements of subsections 2, 3 and 4;
2 and

3 (c) Reasonable attorney's fees and costs,
4 ↪ unless the court finds good cause for a different award.

5 **Sec. 106.** NRS 116A.435 is hereby amended to read as
6 follows:

7 116A.435 1. In addition to any other requirements set forth in
8 this chapter, an applicant for the renewal of a certificate or
9 registration must indicate in the application submitted to the
10 Division whether the applicant has a state business license. If the
11 applicant has a state business license, the applicant must include in
12 the application the state business license number assigned by the
13 ~~Secretary of State~~ *Department of Taxation* upon compliance with
14 the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of*
15 *this act.*

16 2. A certificate or registration may not be renewed by the
17 Division if:

18 (a) The applicant fails to submit the information required by
19 subsection 1; or

20 (b) The State Controller has informed the Division pursuant to
21 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
22 agency that has been assigned to the State Controller for collection
23 and the applicant has not:

24 (1) Satisfied the debt;

25 (2) Entered into an agreement for the payment of the debt
26 pursuant to NRS 353C.130; or

27 (3) Demonstrated that the debt is not valid.

28 3. As used in this section:

29 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

30 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

31 **Sec. 107.** NRS 119A.212 is hereby amended to read as
32 follows:

33 119A.212 1. In addition to any other requirements set forth in
34 this chapter, an applicant for the renewal of a sales agent's license
35 must indicate in the application submitted to the Division whether
36 the applicant has a state business license. If the applicant has a state
37 business license, the applicant must include in the application the
38 state business license number assigned by the ~~Secretary of State~~
39 *Department of Taxation* upon compliance with the provisions of
40 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

41 2. A sales agent's license may not be renewed by the Division
42 if:

43 (a) The applicant fails to submit the information required by
44 subsection 1; or



1 (b) The State Controller has informed the Division pursuant to
2 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
3 agency that has been assigned to the State Controller for collection
4 and the applicant has not:

5 (1) Satisfied the debt;

6 (2) Entered into an agreement for the payment of the debt
7 pursuant to NRS 353C.130; or

8 (3) Demonstrated that the debt is not valid.

9 3. As used in this section:

10 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

11 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

12 **Sec. 108.** NRS 119A.255 is hereby amended to read as
13 follows:

14 119A.255 1. In addition to any other requirements set forth in
15 this chapter, an applicant for the renewal of registration as a
16 representative must indicate in the application submitted to the
17 Division whether the applicant has a state business license. If the
18 applicant has a state business license, the applicant must include in
19 the application the state business license number assigned by the
20 ~~Secretary of State~~ *Department of Taxation* upon compliance with
21 the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of*
22 *this act.*

23 2. Registration as a representative may not be renewed by the
24 Administrator if:

25 (a) The applicant fails to submit the information required by
26 subsection 1; or

27 (b) The State Controller has informed the Administrator
28 pursuant to subsection 5 of NRS 353C.1965 that the applicant owes
29 a debt to an agency that has been assigned to the State Controller for
30 collection and the applicant has not:

31 (1) Satisfied the debt;

32 (2) Entered into an agreement for the payment of the debt
33 pursuant to NRS 353C.130; or

34 (3) Demonstrated that the debt is not valid.

35 3. As used in this section:

36 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

37 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

38 **Sec. 109.** NRS 119A.533 is hereby amended to read as
39 follows:

40 119A.533 1. In addition to any other requirements set forth in
41 this chapter, an applicant for the renewal of registration with the
42 Division to engage in the business of, act in the capacity of,
43 advertise or assume to act as a manager must indicate in the
44 application submitted to the Division whether the applicant has a
45 state business license. If the applicant has a state business license,



1 the applicant must include in the application the state business
2 license number assigned by the ~~Secretary of State~~ *Department of*
3 *Taxation* upon compliance with the provisions of ~~chapter 76 of~~
4 ~~NRS~~ *sections 2 to 62, inclusive, of this act.*

5 2. Registration to engage in the business of, act in the capacity
6 of, advertise or assume to act as a manager may not be renewed by
7 the Division if:

8 (a) The applicant fails to submit the information required by
9 subsection 1; or

10 (b) The State Controller has informed the Division pursuant to
11 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
12 agency that has been assigned to the State Controller for collection
13 and the applicant has not:

14 (1) Satisfied the debt;

15 (2) Entered into an agreement for the payment of the debt
16 pursuant to NRS 353C.130; or

17 (3) Demonstrated that the debt is not valid.

18 3. As used in this section:

19 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

20 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

21 **Sec. 110.** NRS 239.010 is hereby amended to read as follows:

22 239.010 1. Except as otherwise provided in this section and
23 NRS 1.4683, 1A.110, 49.095, 62D.420, 62D.440, 62E.516,
24 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 76.160,
25 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413,
26 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345,
27 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270,
28 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280,
29 119A.280, 119A.653, 119B.370, 119B.382, 120A.690, 125.130,
30 125B.140, 126.141, 126.161, 126.163, 126.730, 127.007, 127.057,
31 127.130, 127.140, 127.2817, 130.312, 159.044, 172.075, 172.245,
32 176.015, 176.0625, 176.09129, 176.156, 176A.630, 178.39801,
33 178.4715, 178.5691, 179.495, 179A.070, 179A.165, 179A.450,
34 179D.160, 200.3771, 200.3772, 200.5095, 200.604, 202.3662,
35 205.4651, 209.392, 209.3925, 209.419, 209.521, 211A.140,
36 213.010, 213.040, 213.095, 213.131, 217.105, 217.110, 217.464,
37 217.475, 218E.625, 218F.150, 218G.130, 218G.240, 218G.350,
38 228.270, 228.450, 228.495, 228.570, 231.069, 233.190, 237.300,
39 239.0105, 239.0113, 239B.030, 239B.040, 239B.050, 239C.140,
40 239C.210, 239C.230, 239C.250, 239C.270, 240.007, 241.020,
41 241.030, 242.105, 244.264, 244.335, 250.087, 250.130, 250.140,
42 250.150, 268.095, 268.490, 268.910, 271A.105, 281.195, 281A.350,
43 281A.440, 281A.550, 284.4068, 286.110, 287.0438, 289.025,
44 289.080, 289.387, 293.5002, 293.503, 293.558, 293B.135,
45 293D.510, 331.110, 332.061, 332.351, 333.333, 333.335, 338.070,



1 338.1379, 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205,
2 353A.085, 353A.100, 353C.240, 360.240, 360.247, 360.255,
3 360.755, 361.044, 361.610, 365.138, 366.160, 368A.180, 372A.080,
4 378.290, 378.300, 379.008, 386.655, 387.626, 387.631, 388.5275,
5 388.528, 388.5315, 388.750, 391.035, 392.029, 392.147, 392.264,
6 392.271, 392.652, 392.850, 394.167, 394.1698, 394.447, 394.460,
7 394.465, 396.3295, 396.405, 396.525, 396.535, 398.403, 408.3885,
8 408.3886, 412.153, 416.070, 422.290, 422.305, 422A.320,
9 422A.350, 425.400, 427A.1236, 427A.872, 432.205, 432B.175,
10 432B.280, 432B.290, 432B.407, 432B.430, 432B.560, 433.534,
11 433A.360, 439.270, 439.840, 439B.420, 440.170, 441A.195,
12 441A.220, 441A.230, 442.330, 442.395, 445A.665, 445B.570,
13 449.209, 449.245, 449.720, 453.1545, 453.720, 453A.610,
14 453A.700, 458.055, 458.280, 459.050, 459.3866, 459.555,
15 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403,
16 463.3407, 463.790, 467.1005, 467.137, 481.063, 482.170, 482.5536,
17 483.340, 483.363, 483.800, 484E.070, 485.316, 503.452, 522.040,
18 534A.031, 561.285, 571.160, 584.583, 584.655, 598.0964,
19 598.0979, 598.098, 598A.110, 599B.090, 603.070, 603A.210,
20 604A.710, 612.265, 616B.012, 616B.015, 616B.315, 616B.350,
21 618.341, 618.425, 622.310, 623.131, 623A.353, 624.110, 624.265,
22 624.327, 625.425, 625A.185, 628.418, 629.069, 630.133,
23 630.30665, 630.336, 630A.555, 631.368, 632.121, 632.125,
24 632.405, 633.283, 633.301, 633.524, 634.212, 634.214, 634A.185,
25 635.158, 636.107, 637.085, 637A.315, 637B.288, 638.087, 638.089,
26 639.2485, 639.570, 640.075, 640A.220, 640B.730, 640C.400,
27 640C.745, 640C.760, 640D.190, 640E.340, 641.090, 641A.191,
28 641B.170, 641C.760, 642.524, 643.189, 644.446, 645.180, 645.625,
29 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225,
30 645D.130, 645D.135, 645E.300, 645E.375, 645G.510, 645H.320,
31 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065,
32 649.067, 652.228, 654.110, 656.105, 661.115, 665.130, 665.133,
33 669.275, 669.285, 669A.310, 671.170, 673.430, 675.380, 676A.340,
34 676A.370, 677.243, 679B.122, 679B.152, 679B.159, 679B.190,
35 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.280,
36 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.110,
37 687A.115, 687C.010, 688C.230, 688C.480, 688C.490, 692A.117,
38 692C.190, 692C.420, 693A.480, 693A.615, 696B.550, 703.196,
39 704B.320, 704B.325, 706.1725, 710.159, 711.600, *and section 16*
40 *of this act*, sections 35, 38 and 41 of chapter 478, Statutes of
41 Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013
42 and unless otherwise declared by law to be confidential, all public
43 books and public records of a governmental entity must be open at
44 all times during office hours to inspection by any person, and may
45 be fully copied or an abstract or memorandum may be prepared



1 from those public books and public records. Any such copies,
2 abstracts or memoranda may be used to supply the general public
3 with copies, abstracts or memoranda of the records or may be used
4 in any other way to the advantage of the governmental entity or of
5 the general public. This section does not supersede or in any manner
6 affect the federal laws governing copyrights or enlarge, diminish or
7 affect in any other manner the rights of a person in any written book
8 or record which is copyrighted pursuant to federal law.

9 2. A governmental entity may not reject a book or record
10 which is copyrighted solely because it is copyrighted.

11 3. A governmental entity that has legal custody or control of a
12 public book or record shall not deny a request made pursuant to
13 subsection 1 to inspect or copy or receive a copy of a public book or
14 record on the basis that the requested public book or record contains
15 information that is confidential if the governmental entity can
16 redact, delete, conceal or separate the confidential information from
17 the information included in the public book or record that is not
18 otherwise confidential.

19 4. A person may request a copy of a public record in any
20 medium in which the public record is readily available. An officer,
21 employee or agent of a governmental entity who has legal custody
22 or control of a public record:

23 (a) Shall not refuse to provide a copy of that public record in a
24 readily available medium because the officer, employee or agent has
25 already prepared or would prefer to provide the copy in a different
26 medium.

27 (b) Except as otherwise provided in NRS 239.030, shall, upon
28 request, prepare the copy of the public record and shall not require
29 the person who has requested the copy to prepare the copy himself
30 or herself.

31 **Sec. 111.** NRS 240.015 is hereby amended to read as follows:

32 240.015 1. Except as otherwise provided in this section, a
33 person appointed as a notary public must:

34 (a) During the period of his or her appointment, be a citizen of
35 the United States or lawfully admitted for permanent residency in
36 the United States as verified by the United States Citizenship and
37 Immigration Services.

38 (b) Be a resident of this State.

39 (c) Be at least 18 years of age.

40 (d) Possess his or her civil rights.

41 2. If a person appointed as a notary public ceases to be lawfully
42 admitted for permanent residency in the United States during his or
43 her appointment, the person shall, within 90 days after his or her
44 lawful admission has expired or is otherwise terminated, submit to
45 the Secretary of State evidence that the person is lawfully



1 readmitted for permanent residency as verified by the United States
2 Citizenship and Immigration Services. If the person fails to submit
3 such evidence within the prescribed time, the person's appointment
4 expires by operation of law.

5 3. The Secretary of State may appoint a person who resides in
6 an adjoining state as a notary public if the person:

7 (a) Maintains a place of business in the State of Nevada that is
8 licensed pursuant to ~~chapter 76 of NRS~~ *sections 2 to 62, inclusive,*
9 *of this act* and any applicable business licensing requirements of the
10 local government where the business is located; or

11 (b) Is regularly employed at an office, business or facility
12 located within the State of Nevada by an employer licensed to do
13 business in this State.

14 ➤ If such a person ceases to maintain a place of business in this
15 State or regular employment at an office, business or facility located
16 within this State, the Secretary of State may suspend the person's
17 appointment. The Secretary of State may reinstate an appointment
18 suspended pursuant to this subsection if the notary public submits to
19 the Secretary of State, before his or her term of appointment as a
20 notary public expires, the information required pursuant to
21 subsection 2 of NRS 240.030.

22 **Sec. 112.** NRS 240.030 is hereby amended to read as follows:

23 240.030 1. Each person applying for appointment as a notary
24 public must:

25 (a) At the time the applicant submits his or her application, pay
26 to the Secretary of State \$35.

27 (b) Take and subscribe to the oath set forth in Section 2 of
28 Article 15 of the Constitution of the State of Nevada as if the
29 applicant were a public officer.

30 (c) Submit to the Secretary of State proof satisfactory to the
31 Secretary of State that the applicant has enrolled in and successfully
32 completed a course of study provided pursuant to NRS 240.018.

33 (d) Enter into a bond to the State of Nevada in the sum of
34 \$10,000, to be filed with the clerk of the county in which the
35 applicant resides or, if the applicant is a resident of an adjoining
36 state, with the clerk of the county in this State in which the applicant
37 maintains a place of business or is employed. The applicant must
38 submit to the Secretary of State a certificate issued by the
39 appropriate county clerk which indicates that the applicant filed the
40 bond required pursuant to this paragraph.

41 (e) If required by the Secretary of State, submit:

42 (1) A complete set of the fingerprints of the applicant and
43 written permission authorizing the Secretary of State to forward the
44 fingerprints to the Central Repository for Nevada Records of



1 Criminal History for submission to the Federal Bureau of
2 Investigation for its report; and

3 (2) A fee established by regulation of the Secretary of State
4 which must not exceed the sum of the amounts charged by the
5 Central Repository for Nevada Records of Criminal History and the
6 Federal Bureau of Investigation for processing the fingerprints.

7 2. In addition to the requirements set forth in subsection 1, an
8 applicant for appointment as a notary public who resides in an
9 adjoining state must submit to the Secretary of State with the
10 application:

11 (a) An affidavit setting forth the adjoining state in which the
12 applicant resides, the applicant's mailing address and the address of
13 the applicant's place of business or employment that is located
14 within the State of Nevada;

15 (b) A copy of the applicant's state business license issued
16 pursuant to ~~chapter 76 of NRS~~ *sections 2 to 62, inclusive, of this*
17 *act* and any business license required by the local government where
18 the business is located, if the applicant is self-employed; and

19 (c) Unless the applicant is self-employed, a copy of the state
20 business license of the applicant's employer, a copy of any business
21 license of the applicant's employer that is required by the local
22 government where the business is located and an affidavit from the
23 applicant's employer setting forth the facts which show that the
24 employer regularly employs the applicant at an office, business or
25 facility which is located within the State of Nevada.

26 3. In completing an application, bond, oath or other document
27 necessary to apply for appointment as a notary public, an applicant
28 must not be required to disclose his or her residential address or
29 telephone number on any such document which will become
30 available to the public.

31 4. The bond, together with the oath, must be filed and recorded
32 in the office of the county clerk of the county in which the applicant
33 resides when the applicant applies for the appointment or, if the
34 applicant is a resident of an adjoining state, with the clerk of the
35 county in this State in which the applicant maintains a place of
36 business or is employed. On a form provided by the Secretary
37 of State, the county clerk shall immediately certify to the Secretary
38 of State that the required bond and oath have been filed and
39 recorded. Upon receipt of the application, fee and certification that
40 the required bond and oath have been filed and recorded, the
41 Secretary of State shall issue a certificate of appointment as a notary
42 public to the applicant.

43 5. The term of a notary public commences on the effective date
44 of the bond required pursuant to paragraph (d) of subsection 1. A
45 notary public shall not perform a notarial act after the effective date



1 of the bond unless the notary public has been issued a certificate of
2 appointment.

3 6. Except as otherwise provided in this subsection, the
4 Secretary of State shall charge a fee of \$10 for each duplicate or
5 amended certificate of appointment which is issued to a notary. If
6 the notary public does not receive an original certificate of
7 appointment, the Secretary of State shall provide a duplicate
8 certificate of appointment without charge if the notary public
9 requests such a duplicate within 60 days after the date on which the
10 original certificate was issued.

11 **Sec. 113.** NRS 240.031 is hereby amended to read as follows:

12 240.031 A notary public who is a resident of an adjoining state
13 shall submit to the Secretary of State annually, within 30 days
14 before the anniversary date of his or her appointment as a notary
15 public, a copy of the state business license of the place of
16 employment of the notary public in the State of Nevada issued
17 pursuant to ~~chapter 76 of NRS,~~ *sections 2 to 62, inclusive, of this*
18 *act*, a copy of any license required by the local government where
19 the business is located and the information required pursuant to
20 subsection 2 of NRS 240.030.

21 **Sec. 114.** NRS 240.192 is hereby amended to read as follows:

22 240.192 1. Each person applying for appointment as an
23 electronic notary public must:

24 (a) At the time of application, be a notarial officer in this State
25 and have been a notarial officer in this State for not less than 4
26 years;

27 (b) Submit to the Secretary of State an electronic application
28 pursuant to subsection 2;

29 (c) Pay to the Secretary of State an application fee of \$50;

30 (d) Take and subscribe to the oath set forth in Section 2 of
31 Article 15 of the Constitution of the State of Nevada as if the
32 applicant were a public officer;

33 (e) Submit to the Secretary of State proof satisfactory to the
34 Secretary of State that the applicant has successfully completed a
35 course of study provided pursuant to NRS 240.195; and

36 (f) Enter into a bond to the State of Nevada in the sum of
37 \$10,000, to be filed with the clerk of the county in which the
38 applicant resides or, if the applicant is a resident of an adjoining
39 state, with the clerk of the county in this State in which the applicant
40 maintains a place of business or is employed. The applicant must
41 submit to the Secretary of State a certificate issued by the
42 appropriate county clerk which indicates that the applicant filed the
43 bond required pursuant to this paragraph.



1 2. The application for an appointment as an electronic notary
2 public must be submitted as an electronic document and must
3 contain, without limitation, the following information:

4 (a) The applicant's full legal name, and the name to be used for
5 appointment, if different.

6 (b) The county in which the applicant resides.

7 (c) The electronic mail address of the applicant.

8 (d) A description of the technology or device, approved by the
9 Secretary of State, that the applicant intends to use to create his or
10 her electronic signature in performing electronic notarial acts.

11 (e) The electronic signature of the applicant.

12 (f) Any other information requested by the Secretary of State.

13 3. An applicant for appointment as an electronic notary public
14 who resides in an adjoining state, in addition to the requirements set
15 forth in subsections 1 and 2, must submit to the Secretary of State
16 with the application:

17 (a) An affidavit setting forth the adjoining state in which the
18 applicant resides, the applicant's mailing address and the address of
19 the applicant's place of business or employment that is located
20 within the State of Nevada;

21 (b) A copy of the applicant's state business license issued
22 pursuant to ~~chapter 76 of NRS~~ *sections 2 to 62, inclusive, of this*
23 *act* and any business license required by the local government where
24 the applicant's business is located, if the applicant is self-employed;
25 and

26 (c) Unless the applicant is self-employed, a copy of the state
27 business license of the applicant's employer issued pursuant to
28 ~~chapter 76 of NRS,~~ *sections 2 to 62, inclusive, of this act*, a copy
29 of any business license of the applicant's employer that is required
30 by the local government where the business is located and an
31 affidavit from the applicant's employer setting forth the facts which
32 show that the employer regularly employs the applicant at an office,
33 business or facility which is located within the State of Nevada.

34 4. In completing an application, bond, oath or other document
35 necessary to apply for appointment as an electronic notary public, an
36 applicant must not be required to disclose his or her residential
37 address or telephone number on any such document which will
38 become available to the public.

39 5. The bond, together with the oath, must be filed and recorded
40 in the office of the county clerk of the county in which the applicant
41 resides when the applicant applies for appointment or, if the
42 applicant is a resident of an adjoining state, with the clerk of the
43 county in this State in which the applicant maintains a place of
44 business or is employed. On a form provided by the Secretary
45 of State, the county clerk shall immediately certify to the Secretary



1 of State that the required bond and oath have been filed and
2 recorded. Upon receipt of the application, fee and certification that
3 the required bond and oath have been filed and recorded, the
4 Secretary of State shall issue a certificate of appointment as an
5 electronic notary public to the applicant.

6 6. The term of an electronic notary public commences on the
7 effective date of the bond required pursuant to paragraph (f) of
8 subsection 1. An electronic notary public shall not perform an
9 electronic notarial act after the effective date of the bond unless the
10 electronic notary public has been issued a certificate of appointment
11 pursuant to subsection 5.

12 7. Except as otherwise provided in this subsection, the
13 Secretary of State shall charge a fee of \$10 for each duplicate or
14 amended certificate of appointment which is issued to an electronic
15 notary public. If the electronic notary public does not receive an
16 original certificate of appointment, the Secretary of State shall
17 provide a duplicate certificate of appointment without charge if the
18 electronic notary public requests such a duplicate within 60 days
19 after the date on which the original certificate was issued.

20 **Sec. 115.** NRS 240A.170 is hereby amended to read as
21 follows:

22 240A.170 1. A registrant required to obtain a state business
23 license issued by the ~~{Secretary of State}~~ *Department of Taxation*
24 pursuant to ~~{chapter 76 of NRS}~~ *sections 2 to 62, inclusive, of this*
25 *act* shall:

26 (a) Obtain a state business license before offering a document
27 preparation service; and

28 (b) Maintain a state business license during the period of the
29 registrant's registration as a document preparation service.

30 2. Each registrant shall display conspicuously in the
31 registrant's place of business a copy of:

32 (a) The state business license issued to the registrant or the
33 registrant's employer, as applicable, by the ~~{Secretary of State}~~
34 *Department of Taxation* pursuant to ~~{chapter 76 of NRS;}~~ *sections*
35 *2 to 62, inclusive, of this act;* and

36 (b) Any business license issued to the registrant or the
37 registrant's employer, as applicable, by a local government in this
38 State.

39 **Sec. 116.** NRS 240A.180 is hereby amended to read as
40 follows:

41 240A.180 1. Before providing any services to a client or
42 presenting a client with the contract required by NRS 240A.190, a
43 registrant must:



1 (a) Furnish the client with a written form of disclosure meeting
2 the requirements of this section, with a copy for the client to retain;
3 and

4 (b) Require the client to read and sign the disclosure,
5 acknowledging that the client has read and understands it.

6 2. The disclosure must be written in English and, if different,
7 the language in which the registrant transacts business with the
8 client and must include:

9 (a) The full name, business address and telephone number and
10 registration number of the registrant.

11 (b) The name and business address of the registrant's agent for
12 service of process, if any, in this State.

13 (c) A statement that the registrant is not an attorney authorized
14 to practice in this State and is prohibited from providing legal advice
15 or legal representation to any person.

16 (d) Unless the registrant is an attorney licensed to practice in
17 another state or other jurisdiction, a statement that any
18 communication between the client and the registrant is not protected
19 from disclosure by any privilege.

20 (e) A statement that the registrant has posted or filed with the
21 Secretary of State a cash bond or surety bond, stating the amount of
22 the bond and any identifying number of the bond.

23 (f) The expiration date of:

24 (1) The state business license issued to the registrant or the
25 registrant's employer, as applicable, by the ~~Secretary of State~~
26 *Department of Taxation* pursuant to ~~chapter 76 of NRS;~~ *sections*
27 *2 to 62, inclusive, of this act;* and

28 (2) Any business license issued to the registrant or the
29 registrant's employer, as applicable, by a local government in this
30 State.

31 **Sec. 117.** NRS 244.335 is hereby amended to read as follows:

32 244.335 1. Except as otherwise provided in subsections 2, 3
33 and 4, and NRS 244.33501, a board of county commissioners may:

34 (a) Except as otherwise provided in NRS 244.331 to 244.3345,
35 inclusive, 598D.150 and 640C.100, regulate all character of lawful
36 trades, callings, industries, occupations, professions and business
37 conducted in its county outside of the limits of incorporated cities
38 and towns.

39 (b) Except as otherwise provided in NRS 244.3359 and 576.128,
40 fix, impose and collect a license tax for revenue or for regulation, or
41 for both revenue and regulation, on such trades, callings, industries,
42 occupations, professions and business.

43 2. The county license boards have the exclusive power in their
44 respective counties to regulate entertainers employed by an
45 entertainment by referral service and the business of conducting a



1 dancing hall, escort service, entertainment by referral service or
2 gambling game or device permitted by law, outside of an
3 incorporated city. The county license boards may fix, impose and
4 collect license taxes for revenue or for regulation, or for both
5 revenue and regulation, on such employment and businesses.

6 3. A board of county commissioners shall not require that a
7 person who is licensed as a contractor pursuant to chapter 624 of
8 NRS obtain more than one license to engage in the business of
9 contracting or pay more than one license tax related to engaging in
10 the business of contracting, regardless of the number of
11 classifications or subclassifications of licensing for which the person
12 is licensed pursuant to chapter 624 of NRS.

13 4. The board of county commissioners or county license board
14 shall not require a person to obtain a license or pay a license tax on
15 the sole basis that the person is a professional. As used in this
16 subsection, "professional" means a person who:

17 (a) Holds a license, certificate, registration, permit or similar
18 type of authorization issued by a regulatory body as defined in NRS
19 622.060 or who is regulated pursuant to the Nevada Supreme Court
20 Rules; and

21 (b) Practices his or her profession for any type of compensation
22 as an employee.

23 5. The county license board shall provide upon request an
24 application for a state business license pursuant to ~~chapter 76 of~~
25 ~~NRS sections 2 to 62, inclusive, of this act.~~ No license to engage
26 in any type of business may be granted unless the applicant for the
27 license:

28 (a) Signs an affidavit affirming that the business has complied
29 with the provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62,*
30 *inclusive, of this act;* or

31 (b) Provides to the county license board the ~~entity~~ *state*
32 *business license* number of the applicant assigned by the ~~Secretary~~
33 ~~of State~~ *Department of Taxation* which the county may use to
34 validate that the applicant is currently in good standing with the
35 State and has complied with the provisions of ~~chapter 76 of NRS;~~
36 *sections 2 to 62, inclusive, of this act.*

37 6. No license to engage in business as a seller of tangible
38 personal property may be granted unless the applicant for the
39 license:

40 (a) Presents written evidence that:

41 (1) The Department of Taxation has issued or will issue a
42 permit for this activity, and this evidence clearly identifies the
43 business by name; or

44 (2) Another regulatory agency of the State has issued or will
45 issue a license required for this activity; or



1 (b) Provides to the county license board the entity number of the
2 applicant assigned by the Secretary of State which the county may
3 use to validate that the applicant is currently in good standing with
4 the State and has complied with the provisions of paragraph (a).

5 7. Any license tax levied for the purposes of NRS 244.3358 or
6 244A.597 to 244A.655, inclusive, constitutes a lien upon the real
7 and personal property of the business upon which the tax was levied
8 until the tax is paid. The lien has the same priority as a lien for
9 general taxes. The lien must be enforced:

10 (a) By recording in the office of the county recorder, within 6
11 months after the date on which the tax became delinquent or was
12 otherwise determined to be due and owing, a notice of the tax lien
13 containing the following:

- 14 (1) The amount of tax due and the appropriate year;
- 15 (2) The name of the record owner of the property;
- 16 (3) A description of the property sufficient for identification;

17 and

18 (4) A verification by the oath of any member of the board of
19 county commissioners or the county fair and recreation board; and

20 (b) By an action for foreclosure against the property in the same
21 manner as an action for foreclosure of any other lien, commenced
22 within 2 years after the date of recording of the notice of the tax
23 lien, and accompanied by appropriate notice to other lienholders.

24 8. The board of county commissioners may delegate the
25 authority to enforce liens from taxes levied for the purposes of NRS
26 244A.597 to 244A.655, inclusive, to the county fair and recreation
27 board. If the authority is so delegated, the board of county
28 commissioners shall revoke or suspend the license of a business
29 upon certification by the county fair and recreation board that the
30 license tax has become delinquent, and shall not reinstate the license
31 until the tax is paid. Except as otherwise provided in NRS 239.0115
32 and 244.3357, all information concerning license taxes levied by an
33 ordinance authorized by this section or other information concerning
34 the business affairs or operation of any licensee obtained as a result
35 of the payment of such license taxes or as the result of any audit or
36 examination of the books by any authorized employee of a county
37 fair and recreation board of the county for any license tax levied for
38 the purpose of NRS 244A.597 to 244A.655, inclusive, is
39 confidential and must not be disclosed by any member, officer or
40 employee of the county fair and recreation board or the county
41 imposing the license tax unless the disclosure is authorized by the
42 affirmative action of a majority of the members of the appropriate
43 county fair and recreation board. Continuing disclosure may be so
44 authorized under an agreement with the Department of Taxation or



1 Secretary of State for the exchange of information concerning
2 taxpayers.

3 **Sec. 118.** NRS 268.095 is hereby amended to read as follows:

4 268.095 1. Except as otherwise provided in subsection 4 and
5 NRS 268.0951, the city council or other governing body of each
6 incorporated city in this State, whether organized under general law
7 or special charter, may:

8 (a) Except as otherwise provided in subsection 2 and NRS
9 268.0968 and 576.128, fix, impose and collect for revenues or for
10 regulation, or both, a license tax on all character of lawful trades,
11 callings, industries, occupations, professions and businesses
12 conducted within its corporate limits.

13 (b) Assign the proceeds of any one or more of such license taxes
14 to the county within which the city is situated for the purpose or
15 purposes of making the proceeds available to the county:

16 (1) As a pledge as additional security for the payment of any
17 general obligation bonds issued pursuant to NRS 244A.597 to
18 244A.655, inclusive;

19 (2) For redeeming any general obligation bonds issued
20 pursuant to NRS 244A.597 to 244A.655, inclusive;

21 (3) For defraying the costs of collecting or otherwise
22 administering any such license tax so assigned, of the county fair
23 and recreation board and of officers, agents and employees hired
24 thereby, and of incidentals incurred thereby;

25 (4) For operating and maintaining recreational facilities
26 under the jurisdiction of the county fair and recreation board;

27 (5) For improving, extending and bettering recreational
28 facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

29 (6) For constructing, purchasing or otherwise acquiring such
30 recreational facilities.

31 (c) Pledge the proceeds of any tax imposed on the revenues from
32 the rental of transient lodging pursuant to this section for the
33 payment of any general or special obligations issued by the city for
34 a purpose authorized by the laws of this State.

35 (d) Use the proceeds of any tax imposed pursuant to this section
36 on the revenues from the rental of transient lodging:

37 (1) To pay the principal, interest or any other indebtedness
38 on any general or special obligations issued by the city pursuant to
39 the laws of this State;

40 (2) For the expense of operating or maintaining, or both, any
41 facilities of the city; and

42 (3) For any other purpose for which other money of the city
43 may be used.

44 2. The city council or other governing body of an incorporated
45 city shall not require that a person who is licensed as a contractor



1 pursuant to chapter 624 of NRS obtain more than one license to
2 engage in the business of contracting or pay more than one license
3 tax related to engaging in the business of contracting, regardless of
4 the number of classifications or subclassifications of licensing for
5 which the person is licensed pursuant to chapter 624 of NRS.

6 3. The proceeds of any tax imposed pursuant to this section
7 that are pledged for the repayment of general obligations may be
8 treated as “pledged revenues” for the purposes of NRS 350.020.

9 4. The city council or other governing body of an incorporated
10 city shall not require a person to obtain a license or pay a license tax
11 on the sole basis that the person is a professional. As used in this
12 subsection, “professional” means a person who:

13 (a) Holds a license, certificate, registration, permit or similar
14 type of authorization issued by a regulatory body as defined in NRS
15 622.060 or who is regulated pursuant to the Nevada Supreme Court
16 Rules; and

17 (b) Practices his or her profession for any type of compensation
18 as an employee.

19 5. The city licensing agency shall provide upon request an
20 application for a state business license pursuant to ~~chapter 76 of~~
21 ~~NRS sections 2 to 62, inclusive, of this act.~~ No license to engage
22 in any type of business may be granted unless the applicant for the
23 license:

24 (a) Signs an affidavit affirming that the business has complied
25 with the provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62,*
26 *inclusive, of this act;* or

27 (b) Provides to the city licensing agency the ~~entity~~ *state*
28 *business license* number of the applicant assigned by the ~~Secretary~~
29 ~~of State~~ *Department of Taxation* which the city may use to validate
30 that the applicant is currently in good standing with the State and
31 has complied with the provisions of ~~chapter 76 of NRS;~~ *sections 2*
32 *to 62, inclusive, of this act.*

33 6. No license to engage in business as a seller of tangible
34 personal property may be granted unless the applicant for the
35 license:

36 (a) Presents written evidence that:

37 (1) The Department of Taxation has issued or will issue a
38 permit for this activity, and this evidence clearly identifies the
39 business by name; or

40 (2) Another regulatory agency of the State has issued or will
41 issue a license required for this activity; or

42 (b) Provides to the city licensing agency the entity number of
43 the applicant assigned by the Secretary of State which the city may
44 use to validate that the applicant is currently in good standing with
45 the State and has complied with the provisions of paragraph (a).



1 7. Any license tax levied under the provisions of this section
2 constitutes a lien upon the real and personal property of the business
3 upon which the tax was levied until the tax is paid. The lien has the
4 same priority as a lien for general taxes. The lien must be enforced:

5 (a) By recording in the office of the county recorder, within 6
6 months following the date on which the tax became delinquent or
7 was otherwise determined to be due and owing, a notice of the tax
8 lien containing the following:

- 9 (1) The amount of tax due and the appropriate year;
10 (2) The name of the record owner of the property;
11 (3) A description of the property sufficient for identification;

12 and
13 (4) A verification by the oath of any member of the board of
14 county commissioners or the county fair and recreation board; and

15 (b) By an action for foreclosure against such property in the
16 same manner as an action for foreclosure of any other lien,
17 commenced within 2 years after the date of recording of the notice
18 of the tax lien, and accompanied by appropriate notice to other
19 lienholders.

20 8. The city council or other governing body of each
21 incorporated city may delegate the power and authority to enforce
22 such liens to the county fair and recreation board. If the authority is
23 so delegated, the governing body shall revoke or suspend the license
24 of a business upon certification by the board that the license tax has
25 become delinquent, and shall not reinstate the license until the tax is
26 paid. Except as otherwise provided in NRS 239.0115 and 268.0966,
27 all information concerning license taxes levied by an ordinance
28 authorized by this section or other information concerning the
29 business affairs or operation of any licensee obtained as a result of
30 the payment of those license taxes or as the result of any audit or
31 examination of the books of the city by any authorized employee of
32 a county fair and recreation board for any license tax levied for the
33 purpose of NRS 244A.597 to 244A.655, inclusive, is confidential
34 and must not be disclosed by any member, official or employee of
35 the county fair and recreation board or the city imposing the license
36 tax unless the disclosure is authorized by the affirmative action of a
37 majority of the members of the appropriate county fair and
38 recreation board. Continuing disclosure may be so authorized under
39 an agreement with the Department of Taxation or the Secretary of
40 State for the exchange of information concerning taxpayers.

41 9. The powers conferred by this section are in addition and
42 supplemental to, and not in substitution for, and the limitations
43 imposed by this section do not affect the powers conferred by, any
44 other law. No part of this section repeals or affects any other law or
45 any part thereof, it being intended that this section provide a



1 separate method of accomplishing its objectives, and not an
2 exclusive one.

3 **Sec. 119.** NRS 332.352 is hereby amended to read as follows:

4 332.352 1. Except as otherwise provided in NRS 332.353, a
5 local government shall use the following criteria for determining
6 whether a person satisfies the requirements to be a qualified service
7 company pursuant to NRS 332.360:

8 (a) The financial ability of the applicant to perform the work
9 required by the local government;

10 (b) Whether the applicant possesses a *state* business license
11 issued pursuant to ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive,*
12 *of this act;*

13 (c) Whether the applicant possesses a valid contractor's license
14 issued pursuant to chapter 624 of NRS of a class corresponding to
15 the work required by the local government and, if engineering work
16 is required, whether the applicant possesses a valid license as a
17 professional engineer issued pursuant to chapter 625 of NRS;

18 (d) Whether the applicant has the ability to obtain the necessary
19 bonding for the work required by the local government;

20 (e) Whether the applicant has successfully completed an
21 appropriate number of projects as determined by the local
22 government, but not to exceed five projects, during the 5 years
23 immediately preceding the date of application of similar size, scope
24 or type as the work required by the local government;

25 (f) Whether the principal personnel employed by the applicant
26 have the necessary professional qualifications and experience for the
27 work required by the local government;

28 (g) Whether the applicant has breached any contracts with a
29 public agency or person in this State or any other state during the 5
30 years immediately preceding the date of application;

31 (h) Whether the applicant has been disqualified from being
32 awarded a contract by any governing body in the State of Nevada;

33 (i) Whether the applicant has been convicted of a violation for
34 discrimination in employment during the 2 years immediately
35 preceding the date of application;

36 (j) Whether the applicant has the ability to obtain and maintain
37 insurance coverage for public liability and property damage within
38 limits sufficient to protect the applicant and all the subcontractors of
39 the applicant from claims for personal injury, accidental death and
40 damage to property that may arise in connection with the work
41 required by the local government;

42 (k) Whether the applicant has established a safety program that
43 complies with the requirements of chapter 618 of NRS;

44 (l) Whether the applicant has been disciplined or fined by the
45 State Contractors' Board or another state or federal agency for



1 conduct that relates to the ability of the applicant to perform the
2 work required by the local government;

3 (m) Whether, during the 5 years immediately preceding the date
4 of application, the applicant has filed as a debtor under the
5 provisions of the United States Bankruptcy Code;

6 (n) Whether the application is truthful and complete; and

7 (o) Whether, during the 5 years immediately preceding the date
8 of the application, the applicant has, as a result of causes within the
9 control of the applicant or a subcontractor or supplier of the
10 applicant, failed to perform any contract:

11 (1) In the manner specified by the contract and any change
12 orders initiated or approved by the person or governmental entity
13 that awarded the contract or its authorized representative;

14 (2) Within the time specified by the contract unless extended
15 by the person or governmental entity that awarded the contract or its
16 authorized representative; or

17 (3) For the amount of money specified in the contract or as
18 modified by any change orders initiated or approved by the person
19 or governmental entity that awarded the contract or its authorized
20 representative.

21 ➤ Evidence of the failures described in this subsection may include,
22 without limitation, the assessment of liquidated damages against the
23 applicant, the forfeiture of any bonds posted by the applicant, an
24 arbitration award granted against the applicant or a decision by a
25 court of law against the applicant.

26 2. Except as otherwise provided in NRS 332.353, in addition to
27 the criteria described in subsection 1, the local government may use
28 any other relevant criteria that are necessary to determine whether a
29 person satisfies the requirements to be a qualified service company
30 pursuant to NRS 332.360.

31 **Sec. 120.** NRS 332.360 is hereby amended to read as follows:

32 332.360 1. Notwithstanding any provision of this chapter and
33 chapter 338 of NRS to the contrary, a local government may enter
34 into a performance contract with a qualified service company for the
35 purchase and installation of an operating cost-savings measure to
36 reduce costs related to energy, water and the disposal of waste, and
37 related labor costs. Such a performance contract may be in the form
38 of an installment payment contract or a lease-purchase contract. Any
39 operating cost-savings measures put into place as a result of a
40 performance contract must comply with all applicable building
41 codes.

42 2. If a local government is interested in entering into a
43 performance contract, the local government shall notify each
44 appropriate qualified service company and coordinate an
45 opportunity for each such qualified service company to:



1 (a) Perform a preliminary and comprehensive audit and
2 assessment of all potential operating cost-savings measures that
3 might be implemented within the buildings of the local government,
4 including any operating cost-savings measures specifically
5 requested by the local government; and

6 (b) Submit a proposal and make a related presentation to the
7 local government for all such operating cost-savings measures that
8 the qualified service company determines would be practicable to
9 implement.

10 3. The local government shall:

11 (a) Evaluate the proposals and presentations made pursuant to
12 subsection 2; and

13 (b) Select a qualified service company,

14 ↪ pursuant to the provisions of NRS 332.300 to 332.440, inclusive.

15 4. The local government may enter into a contract with the
16 Office of Energy or retain the professional services of a third-party
17 consultant with the requisite technical expertise to assist the local
18 government in evaluating the proposals and presentations pursuant
19 to subsection 3. If the local government retains the professional
20 services of a third-party consultant, the third-party consultant must
21 possess a *state* business license issued pursuant to ~~chapter 76 of~~
22 ~~NRS~~ *sections 2 to 62, inclusive, of this act* and any other
23 applicable licenses issued by a licensing board in this State in the
24 same discipline in which the consultant will be advising the local
25 government.

26 5. The qualified service company selected by the local
27 government pursuant to subsection 3 shall prepare a financial-grade
28 operational audit. Except as otherwise provided in this subsection,
29 the audit prepared by the qualified service company becomes, upon
30 acceptance, a part of the final performance contract and the costs
31 incurred by the qualified service company in preparing the audit
32 shall be deemed to be part of the performance contract. If, after the
33 audit is prepared, the local government decides not to execute the
34 performance contract, the local government shall pay the qualified
35 service company that prepared the audit the costs incurred by the
36 qualified service company in preparing the audit if the local
37 government has specifically appropriated money for that purpose.

38 6. The local government shall enter into a contract with the
39 Office of Energy or retain the professional services of a third-party
40 consultant with the requisite technical expertise to assist the local
41 government in reviewing the operating cost-savings measures
42 proposed by the qualified service company and may procure
43 sufficient funding from the qualified service company, through
44 negotiation, to pay for the costs incurred by the Office of Energy or
45 the third-party consultant. If the local government retains the



1 professional services of a third-party consultant, the third-party
2 consultant must be licensed pursuant to chapter 625 of NRS and
3 certified by the Association of Energy Engineers as a “Certified
4 Energy Manager” or hold similar credentials from a comparable
5 nationally recognized organization. The Office of Energy or a third-
6 party consultant retained pursuant to this subsection shall work on
7 behalf and for the benefit of the local government in coordination
8 with the qualified service company.

9 **Sec. 121.** NRS 338.072 is hereby amended to read as follows:

10 338.072 A subcontractor who enters into a subcontract for a
11 public work shall not accept or otherwise receive any public money
12 for the public work, including, without limitation, accepting or
13 receiving any public money as a payment from a contractor, unless
14 the subcontractor is the holder of a state business license issued
15 pursuant to ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this*
16 *act.*

17 **Sec. 122.** NRS 353.007 is hereby amended to read as follows:

18 353.007 1. A person shall not enter into a contract with the
19 State of Nevada unless the person is a holder of a state business
20 license issued pursuant to ~~chapter 76 of NRS.~~ *sections 2 to 62,*
21 *inclusive, of this act.*

22 2. The provisions of this section apply to all offices,
23 departments, divisions, boards, commissions, institutions, agencies
24 or any other units of:

25 (a) The Legislative, Executive and Judicial Departments of the
26 State Government;

27 (b) The Nevada System of Higher Education; and

28 (c) The Public Employees’ Retirement System.

29 **Sec. 123.** NRS 353C.1965 is hereby amended to read as
30 follows:

31 353C.1965 1. The State Controller shall establish and
32 maintain a list of persons who owe a debt to an agency that has been
33 assigned to the State Controller for collection pursuant to
34 NRS 353C.195.

35 2. A licensing agency shall provide to the State Controller:

36 (a) The name, address and social security number or employer
37 identification number, as applicable, of each licensee; and

38 (b) The state business license number of the licensee, if the
39 licensee has a state business license.

40 3. A licensing agency shall provide the information described
41 in subsection 2:

42 (a) On or before February 1 of each year for licensees who
43 renewed licenses from July 1 through December 31 of the previous
44 calendar year; or



1 (b) On or before August 1 of each year for licensees who
2 renewed licenses from January 1 through June 30 of the current
3 calendar year.

4 4. If the State Controller determines that the name of any
5 licensee appears on the list established by the State Controller
6 pursuant to subsection 1, the State Controller shall send a written
7 notice to the licensee, which includes, without limitation:

8 (a) The amount of the debt;

9 (b) A request for payment of the debt;

10 (c) Notification that the licensee may enter into an agreement
11 with the State Controller pursuant to NRS 353C.130 for the
12 payment of the debt;

13 (d) Notification that the licensee must respond to the notice
14 within 30 days after the date on which the notice was sent;

15 (e) Notification that the licensee may request a hearing to
16 determine the validity of the debt not later than 30 days after the
17 date on which the notice was sent; and

18 (f) Notification that the licensing agency is prohibited from
19 renewing the license of the licensee unless the licensee pays the
20 debt, enters into an agreement for the payment of the debt pursuant
21 to NRS 353C.130 or demonstrates to the State Controller that the
22 debt is not valid.

23 5. The State Controller shall notify the licensing agency if the
24 licensee does not pay the debt that has been assigned to the State
25 Controller for collection, enter into an agreement for the payment of
26 the debt pursuant to NRS 353C.130 or demonstrate that the debt is
27 not valid. A licensing agency shall not renew the license of the
28 licensee who is the subject of the notification until the State
29 Controller notifies the licensing agency that the licensee has:

30 (a) Satisfied the debt;

31 (b) Entered into an agreement for the payment of the debt
32 pursuant to NRS 353C.130; or

33 (c) Demonstrated that the debt is not valid.

34 6. Information shared between the State Controller and a
35 licensing agency to carry out the provisions of this section is not a
36 public record.

37 7. A licensing agency may not be held liable in any civil action
38 for any action taken by the licensing agency in good faith to comply
39 with the provisions of this section.

40 8. The State Controller shall verify with the ~~Secretary of~~
41 ~~State~~ *Department of Taxation* the information related to the state
42 business license of each licensee.

43 9. The State Controller shall adopt such regulations as the State
44 Controller determines necessary or advisable to carry out the
45 provisions of this section.



1 10. As used in this section:

2 (a) "License" means any license, certification, registration,
3 permit or other authorization that grants a person the authority to
4 engage in a profession or occupation in this State.

5 (b) "Licensee" means a person to whom a license has been
6 issued.

7 (c) "Licensing agency" means any agency, board or commission
8 that regulates an occupation or profession except for the Department
9 of Motor Vehicles, the Division of Insurance of the Department of
10 Business and Industry, the Commissioner of Insurance or any local
11 government.

12 **Sec. 124.** NRS 379.0079 is hereby amended to read as
13 follows:

14 379.0079 1. In addition to any other requirements set forth in
15 this chapter, an applicant for the renewal of certification by the State
16 Library and Archives Administrator must indicate in the application
17 submitted to the State Library and Archives Administrator whether
18 the applicant has a state business license. If the applicant has a state
19 business license, the applicant must include in the application the
20 state business license number assigned by the ~~Secretary of State~~
21 *Department of Taxation* upon compliance with the provisions of
22 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

23 2. Certification may not be renewed by the State Library and
24 Archives Administrator if:

25 (a) The applicant fails to submit the information required by
26 subsection 1; or

27 (b) The State Controller has informed the State Library and
28 Archives Administrator pursuant to subsection 5 of NRS 353C.1965
29 that the applicant owes a debt to an agency that has been assigned to
30 the State Controller for collection and the applicant has not:

31 (1) Satisfied the debt;

32 (2) Entered into an agreement for the payment of the debt
33 pursuant to NRS 353C.130; or

34 (3) Demonstrated that the debt is not valid.

35 3. As used in this section:

36 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

37 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

38 **Sec. 125.** NRS 391.0345 is hereby amended to read as
39 follows:

40 391.0345 1. In addition to any other requirements set forth in
41 this chapter, an applicant for the renewal of a license as a teacher or
42 other educational personnel must indicate in the application
43 submitted to the Superintendent of Public Instruction whether the
44 applicant has a state business license. If the applicant has a state
45 business license, the applicant must include in the application the



1 state business license number assigned by the ~~Secretary of State~~
2 *Department of Taxation* upon compliance with the provisions of
3 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

4 2. A license may not be renewed by the Superintendent of
5 Public Instruction if:

6 (a) The applicant fails to submit the information required by
7 subsection 1; or

8 (b) The State Controller has informed the Superintendent of
9 Public Instruction pursuant to subsection 5 of NRS 353C.1965 that
10 the applicant owes a debt to an agency that has been assigned to the
11 State Controller for collection and the applicant has not:

12 (1) Satisfied the debt;

13 (2) Entered into an agreement for the payment of the debt
14 pursuant to NRS 353C.130; or

15 (3) Demonstrated that the debt is not valid.

16 3. As used in this section:

17 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

18 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

19 **Sec. 126.** NRS 394.474 is hereby amended to read as follows:

20 394.474 1. In addition to any other requirements set forth in
21 this chapter, an applicant for the renewal of an agent's permit must
22 indicate in the application submitted to the Administrator whether
23 the applicant has a state business license. If the applicant has a state
24 business license, the applicant must include in the application the
25 state business license number assigned by the ~~Secretary of State~~
26 *Department of Taxation* upon compliance with the provisions of
27 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

28 2. An agent's permit may not be renewed by the Administrator
29 if:

30 (a) The applicant fails to submit the information required by
31 subsection 1; or

32 (b) The State Controller has informed the Administrator
33 pursuant to subsection 5 of NRS 353C.1965 that the applicant owes
34 a debt to an agency that has been assigned to the State Controller for
35 collection and the applicant has not:

36 (1) Satisfied the debt;

37 (2) Entered into an agreement for the payment of the debt
38 pursuant to NRS 353C.130; or

39 (3) Demonstrated that the debt is not valid.

40 3. As used in this section:

41 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

42 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

43 **Sec. 127.** NRS 408.379 is hereby amended to read as follows:

44 408.379 1. A subcontractor who enters into a subcontract for
45 a project for the construction and maintenance of a highway shall



1 not accept or otherwise receive any public money for the project,
2 including, without limitation, accepting or receiving any public
3 money as a payment from a contractor, unless the subcontractor is
4 the holder of a state business license issued pursuant to ~~chapter 76~~
5 ~~of NRS.~~ *sections 2 to 62, inclusive, of this act.*

6 2. As used in this section, "subcontractor" has the meaning
7 ascribed to it in NRS 338.010.

8 **Sec. 128.** NRS 424.099 is hereby amended to read as follows:
9 424.099 1. A foster care agency must:

10 (a) Be organized as a business entity that is registered with the
11 ~~Secretary of State~~ *Department of Taxation* and holds a valid state
12 business license pursuant to ~~chapter 76 of NRS;~~ *sections 2 to 62,*
13 *inclusive, of this act;*

14 (b) Have a governing body, at least one member of which has
15 knowledge of and experience in the programs and services offered
16 by the foster care agency; and

17 (c) Operate under articles of incorporation.

18 2. The governing body of a foster care agency must have a
19 written constitution or bylaws which prescribe the responsibility for
20 the operation and maintenance of the foster care agency and which
21 must include, without limitation, provisions that:

22 (a) Define the qualifications for and types of membership on the
23 governing body;

24 (b) Specify the process for selecting members of the governing
25 body, the terms of office for the members and officers of the
26 governing body and orientation for new members of the governing
27 body;

28 (c) Specify how frequently the governing body must meet; and

29 (d) Specify prohibited conflicts of interest of members of the
30 governing body and employees, volunteers and independent
31 contractors of the foster care agency.

32 3. The governing body of a foster care agency shall appoint a
33 person to provide oversight of the foster care agency who meets the
34 qualifications described in NRS 424.115.

35 4. If the foster care agency is organized in another state, the
36 governing body must meet at least once each year within this State
37 or have a subcommittee whose members are residents of this State,
38 one of whom is a member of the governing body, which is
39 responsible to the governing body for ensuring that the foster care
40 agency complies with the provisions of this chapter and any
41 regulations adopted pursuant thereto.

42 **Sec. 129.** NRS 435.229 is hereby amended to read as follows:

43 435.229 1. In addition to any other requirements set forth in
44 this chapter, an applicant for the renewal of a certificate must
45 indicate in the application submitted to the Division whether the



1 applicant has a state business license. If the applicant has a state
2 business license, the applicant must include in the application the
3 state business license number assigned by the ~~Secretary of State~~
4 *Department of Taxation* upon compliance with the provisions of
5 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

6 2. A certificate may not be renewed by the Division if:

7 (a) The applicant fails to submit the information required by
8 subsection 1; or

9 (b) The State Controller has informed the Division pursuant to
10 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
11 agency that has been assigned to the State Controller for collection
12 and the applicant has not:

13 (1) Satisfied the debt;

14 (2) Entered into an agreement for the payment of the debt
15 pursuant to NRS 353C.130; or

16 (3) Demonstrated that the debt is not valid.

17 3. As used in this section:

18 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

19 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

20 **Sec. 130.** NRS 435.3335 is hereby amended to read as
21 follows:

22 435.3335 1. In addition to any other requirements set forth in
23 this chapter, an applicant for the renewal of a certificate must
24 indicate in the application submitted to the Division whether the
25 applicant has a state business license. If the applicant has a state
26 business license, the applicant must include in the application the
27 state business license number assigned by the ~~Secretary of State~~
28 *Department of Taxation* upon compliance with the provisions of
29 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

30 2. A certificate may not be renewed by the Division if:

31 (a) The applicant fails to submit the information required by
32 subsection 1; or

33 (b) The State Controller has informed the Division pursuant to
34 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
35 agency that has been assigned to the State Controller for collection
36 and the applicant has not:

37 (1) Satisfied the debt;

38 (2) Entered into an agreement for the payment of the debt
39 pursuant to NRS 353C.130; or

40 (3) Demonstrated that the debt is not valid.

41 3. As used in this section:

42 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

43 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.



1 **Sec. 131.** NRS 449.432 is hereby amended to read as follows:

2 449.432 1. In addition to any other requirements set forth in
3 NRS 449.4304 to 449.4339, inclusive, an applicant for the renewal
4 of a certificate as an intermediary service organization must indicate
5 in the application submitted to the Division whether the applicant
6 has a state business license. If the applicant has a state business
7 license, the applicant must include in the application the state
8 business license number assigned by the ~~{Secretary of State}~~
9 *Department of Taxation* upon compliance with the provisions of
10 ~~{chapter 76 of NRS.}~~ *sections 2 to 62, inclusive, of this act.*

11 2. A certificate as an intermediary service organization may not
12 be renewed by the Division if:

13 (a) The applicant fails to submit the information required by
14 subsection 1; or

15 (b) The State Controller has informed the Division pursuant to
16 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
17 agency that has been assigned to the State Controller for collection
18 and the applicant has not:

19 (1) Satisfied the debt;

20 (2) Entered into an agreement for the payment of the debt
21 pursuant to NRS 353C.130; or

22 (3) Demonstrated that the debt is not valid.

23 3. As used in this section:

24 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

25 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

26 **Sec. 132.** NRS 455C.155 is hereby amended to read as
27 follows:

28 455C.155 1. In addition to any other requirements set forth in
29 this chapter, an applicant for the renewal of a certificate must
30 indicate in the application submitted to the Division whether the
31 applicant has a state business license. If the applicant has a state
32 business license, the applicant must include in the application the
33 state business license number assigned by the ~~{Secretary of State}~~
34 *Department of Taxation* upon compliance with the provisions of
35 ~~{chapter 76 of NRS.}~~ *sections 2 to 62, inclusive, of this act.*

36 2. A certificate may not be renewed by the Division if:

37 (a) The applicant fails to submit the information required by
38 subsection 1; or

39 (b) The State Controller has informed the Division pursuant to
40 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
41 agency that has been assigned to the State Controller for collection
42 and the applicant has not:

43 (1) Satisfied the debt;

44 (2) Entered into an agreement for the payment of the debt
45 pursuant to NRS 353C.130; or



(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 133. NRS 457.1853 is hereby amended to read as follows:

457.1853 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate of authorization to operate a radiation machine for mammography must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~Secretary of State~~ *Department of Taxation* upon compliance with the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

2. A certificate of authorization to operate a radiation machine for mammography may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 134. NRS 458.029 is hereby amended to read as follows:

458.029 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of certification as a detoxification technician must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~Secretary of State~~ *Department of Taxation* upon compliance with the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

2. Certification as a detoxification technician may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or



1 (b) The State Controller has informed the Division pursuant to
2 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
3 agency that has been assigned to the State Controller for collection
4 and the applicant has not:

5 (1) Satisfied the debt;

6 (2) Entered into an agreement for the payment of the debt
7 pursuant to NRS 353C.130; or

8 (3) Demonstrated that the debt is not valid.

9 3. As used in this section:

10 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

11 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

12 **Sec. 135.** NRS 459.3824 is hereby amended to read as
13 follows:

14 459.3824 1. The owner or operator of a facility shall pay to
15 the Division an annual fee based on the fiscal year. The annual fee
16 for each facility is the sum of a base fee set by the State
17 Environmental Commission and any additional fee imposed by the
18 Commission pursuant to subsection 2. The annual fee must be
19 prorated and may not be refunded.

20 2. The State Environmental Commission may impose an
21 additional fee upon the owner or operator of a facility in an amount
22 determined by the Commission to be necessary to enable the
23 Division to carry out its duties pursuant to NRS 459.380 to
24 459.3874, inclusive, and any regulations adopted pursuant thereto.
25 The additional fee must be based on a graduated schedule adopted
26 by the Commission which takes into consideration the quantity of
27 hazardous substances located at each facility.

28 3. After the payment of the initial annual fee, the Division shall
29 send the owner or operator of a facility a bill in July for the annual
30 fee for the fiscal year then beginning which is based on the
31 applicable reports for the preceding year.

32 4. The State Environmental Commission may modify the
33 amount of the annual fee required pursuant to this section and the
34 timing for payment of the annual fee:

35 (a) To include consideration of any fee paid to the Division for a
36 permit to construct a new process or commence operation of a new
37 process pursuant to NRS 459.3829; and

38 (b) If any regulations adopted pursuant to NRS 459.380 to
39 459.3874, inclusive, require such a modification.

40 5. The owner or operator of a facility shall submit, with any
41 payment required by this section, the business license number
42 assigned by the ~~Secretary of State~~ *Department of Taxation* upon
43 compliance by the owner with the provisions of ~~chapter 76 of~~
44 *NRS sections 2 to 62, inclusive, of this act.*



1 6. All fees, fines, penalties and other money collected pursuant
2 to NRS 459.380 to 459.3874, inclusive, and any regulations adopted
3 pursuant thereto, other than a fine collected pursuant to subsection 3
4 of NRS 459.3834, must be deposited with the State Treasurer for
5 credit to the Account for Precaution Against Chemical Accidents,
6 which is hereby created in the State General Fund. All interest
7 earned on the money in the Account must be credited to the
8 Account.

9 **Sec. 136.** NRS 463.33505 is hereby amended to read as
10 follows:

11 463.33505 1. In addition to any other requirements set forth
12 in this chapter, an applicant for the renewal of registration as a
13 gaming employee must indicate in the application submitted to the
14 Board whether the applicant has a state business license. If the
15 applicant has a state business license, the applicant must include in
16 the application the state business license number assigned by the
17 ~~{Secretary of State}~~ *Department of Taxation* upon compliance with
18 the provisions of ~~{chapter 76 of NRS.}~~ *sections 2 to 62, inclusive, of*
19 *this act.*

20 2. Registration as a gaming employee may not be renewed by
21 the Board if:

22 (a) The applicant fails to submit the information required by
23 subsection 1; or

24 (b) The State Controller has informed the Board pursuant to
25 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
26 agency that has been assigned to the State Controller for collection
27 and the applicant has not:

28 (1) Satisfied the debt;

29 (2) Entered into an agreement for the payment of the debt
30 pursuant to NRS 353C.130; or

31 (3) Demonstrated that the debt is not valid.

32 3. As used in this section:

33 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

34 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

35 **Sec. 137.** NRS 463.435 is hereby amended to read as follows:

36 463.435 1. In addition to any other requirements set forth in
37 this chapter, an applicant for the renewal of a license issued
38 pursuant to NRS 463.430 to 463.480, inclusive, must indicate in the
39 application submitted to the Commission whether the applicant has
40 a state business license. If the applicant has a state business license,
41 the applicant must include in the application the state business
42 license number assigned by the ~~{Secretary of State}~~ *Department of*
43 *Taxation* upon compliance with the provisions of ~~{chapter 76 of~~
44 *NRS.} *sections 2 to 62, inclusive, of this act.**



1 2. A license issued pursuant to NRS 463.430 to 463.480,
2 inclusive, may not be renewed by the Commission if:

3 (a) The applicant fails to submit the information required by
4 subsection 1; or

5 (b) The State Controller has informed the Commission pursuant
6 to subsection 5 of NRS 353C.1965 that the applicant owes a debt to
7 an agency that has been assigned to the State Controller for
8 collection and the applicant has not:

9 (1) Satisfied the debt;

10 (2) Entered into an agreement for the payment of the debt
11 pursuant to NRS 353C.130; or

12 (3) Demonstrated that the debt is not valid.

13 3. As used in this section:

14 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

15 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

16 **Sec. 138.** NRS 463.6505 is hereby amended to read as
17 follows:

18 463.6505 1. In addition to any other requirements set forth in
19 this chapter, an applicant for the renewal of a license as a
20 manufacturer, distributor or seller of gaming devices or mobile
21 gaming systems must indicate in the application submitted to the
22 Commission whether the applicant has a state business license. If
23 the applicant has a state business license, the applicant must include
24 in the application the state business license number assigned by the
25 ~~Secretary of State~~ *Department of Taxation* upon compliance with
26 the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of*
27 *this act.*

28 2. A license as a manufacturer, distributor or seller of gaming
29 devices or mobile gaming systems may not be renewed by the
30 Commission if:

31 (a) The applicant fails to submit the information required by
32 subsection 1; or

33 (b) The State Controller has informed the Commission pursuant
34 to subsection 5 of NRS 353C.1965 that the applicant owes a debt to
35 an agency that has been assigned to the State Controller for
36 collection and the applicant has not:

37 (1) Satisfied the debt;

38 (2) Entered into an agreement for the payment of the debt
39 pursuant to NRS 353C.130; or

40 (3) Demonstrated that the debt is not valid.

41 3. As used in this section:

42 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

43 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.



1 **Sec. 139.** NRS 466.171 is hereby amended to read as follows:

2 466.171 1. In addition to any other requirements set forth in
3 this chapter, an applicant for the renewal of a license issued
4 pursuant to NRS 466.170 must indicate in the application submitted
5 to the Commission whether the applicant has a state business
6 license. If the applicant has a state business license, the applicant
7 must include in the application the state business license number
8 assigned by the ~~Secretary of State~~ *Department of Taxation* upon
9 compliance with the provisions of ~~chapter 76 of NRS.~~ *sections 2*
10 *to 62, inclusive, of this act.*

11 2. A license issued pursuant to NRS 466.170 may not be
12 renewed by the Commission if:

13 (a) The applicant fails to submit the information required by
14 subsection 1; or

15 (b) The State Controller has informed the Commission pursuant
16 to subsection 5 of NRS 353C.1965 that the applicant owes a debt to
17 an agency that has been assigned to the State Controller for
18 collection and the applicant has not:

19 (1) Satisfied the debt;

20 (2) Entered into an agreement for the payment of the debt
21 pursuant to NRS 353C.130; or

22 (3) Demonstrated that the debt is not valid.

23 3. As used in this section:

24 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

25 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

26 **Sec. 140.** NRS 467.1003 is hereby amended to read as
27 follows:

28 467.1003 1. In addition to any other requirements set forth in
29 this chapter, an applicant for the renewal of a license issued
30 pursuant to NRS 467.100 must indicate in the application submitted
31 to the Commission whether the applicant has a state business
32 license. If the applicant has a state business license, the applicant
33 must include in the application the state business license number
34 assigned by the ~~Secretary of State~~ *Department of Taxation* upon
35 compliance with the provisions of ~~chapter 76 of NRS.~~ *sections 2*
36 *to 62, inclusive, of this act.*

37 2. A license issued pursuant to NRS 467.100 may not be
38 renewed by the Commission if:

39 (a) The applicant fails to submit the information required by
40 subsection 1; or

41 (b) The State Controller has informed the Commission pursuant
42 to subsection 5 of NRS 353C.1965 that the applicant owes a debt to
43 an agency that has been assigned to the State Controller for
44 collection and the applicant has not:

45 (1) Satisfied the debt;



1 (2) Entered into an agreement for the payment of the debt
2 pursuant to NRS 353C.130; or

3 (3) Demonstrated that the debt is not valid.

4 3. As used in this section:

5 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

6 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

7 **Sec. 141.** NRS 477.2235 is hereby amended to read as
8 follows:

9 477.2235 1. In addition to any other requirements set forth in
10 this chapter, an applicant for the renewal of a certificate of
11 registration pursuant to NRS 477.223 must indicate in the
12 application submitted to the State Fire Marshal whether the
13 applicant has a state business license. If the applicant has a state
14 business license, the applicant must include in the application the
15 state business license number assigned by the ~~Secretary of State~~
16 *Department of Taxation* upon compliance with the provisions of
17 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

18 2. A certificate of registration issued pursuant to NRS 477.223
19 may not be renewed by the State Fire Marshal if:

20 (a) The applicant fails to submit the information required by
21 subsection 1; or

22 (b) The State Controller has informed the State Fire Marshal
23 pursuant to subsection 5 of NRS 353C.1965 that the applicant owes
24 a debt to an agency that has been assigned to the State Controller for
25 collection and the applicant has not:

26 (1) Satisfied the debt;

27 (2) Entered into an agreement for the payment of the debt
28 pursuant to NRS 353C.130; or

29 (3) Demonstrated that the debt is not valid.

30 3. As used in this section:

31 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

32 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

33 **Sec. 142.** NRS 505.045 is hereby amended to read as follows:

34 505.045 1. In addition to any other requirements set forth in
35 this chapter, an applicant for the renewal of a fur dealer's license
36 must indicate in the application submitted to the Department
37 whether the applicant has a state business license. If the applicant
38 has a state business license, the applicant must include in the
39 application the state business license number assigned by the
40 ~~Secretary of State~~ *Department of Taxation* upon compliance with
41 the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of*
42 *this act.*

43 2. A fur dealer's license may not be renewed by the
44 Department if:



1 (a) The applicant fails to submit the information required by
2 subsection 1; or

3 (b) The State Controller has informed the Department pursuant
4 to subsection 5 of NRS 353C.1965 that the applicant owes a debt to
5 an agency that has been assigned to the State Controller for
6 collection and the applicant has not:

7 (1) Satisfied the debt;

8 (2) Entered into an agreement for the payment of the debt
9 pursuant to NRS 353C.130; or

10 (3) Demonstrated that the debt is not valid.

11 3. As used in this section:

12 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

13 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

14 **Sec. 143.** NRS 534.141 is hereby amended to read as follows:

15 534.141 1. In addition to any other requirements set forth in
16 this chapter, an applicant for the renewal of a license to drill
17 pursuant to NRS 534.140 must indicate in the application submitted
18 to the State Engineer whether the applicant has a state business
19 license. If the applicant has a state business license, the applicant
20 must include in the application the state business license number
21 assigned by the ~~Secretary of State~~ *Department of Taxation* upon
22 compliance with the provisions of ~~chapter 76 of NRS.~~ *sections 2*
23 *to 62, inclusive, of this act.*

24 2. A license to drill issued pursuant to NRS 534.140 may not
25 be renewed by the State Engineer if:

26 (a) The applicant fails to submit the information required by
27 subsection 1; or

28 (b) The State Controller has informed the State Engineer
29 pursuant to subsection 5 of NRS 353C.1965 that the applicant owes
30 a debt to an agency that has been assigned to the State Controller for
31 collection and the applicant has not:

32 (1) Satisfied the debt;

33 (2) Entered into an agreement for the payment of the debt
34 pursuant to NRS 353C.130; or

35 (3) Demonstrated that the debt is not valid.

36 3. As used in this section:

37 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

38 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

39 **Sec. 144.** NRS 544.145 is hereby amended to read as follows:

40 544.145 1. In addition to any other requirements set forth in
41 this chapter, an applicant for the renewal of a license to engage in
42 activities for weather modification and control must indicate in the
43 application submitted to the Director whether the applicant has a
44 state business license. If the applicant has a state business license,
45 the applicant must include in the application the state business



1 license number assigned by the ~~Secretary of State~~ *Department of*
2 *Taxation* upon compliance with the provisions of ~~chapter 76 of~~
3 ~~NRS.~~ *sections 2 to 62, inclusive, of this act.*

4 2. A license to engage in activities for weather modification
5 and control may not be renewed by the Director if:

6 (a) The applicant fails to submit the information required by
7 subsection 1; or

8 (b) The State Controller has informed the Director pursuant to
9 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
10 agency that has been assigned to the State Controller for collection
11 and the applicant has not:

12 (1) Satisfied the debt;

13 (2) Entered into an agreement for the payment of the debt
14 pursuant to NRS 353C.130; or

15 (3) Demonstrated that the debt is not valid.

16 3. As used in this section:

17 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

18 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

19 **Sec. 145.** NRS 555.322 is hereby amended to read as follows:

20 555.322 1. In addition to any other requirements set forth in
21 this chapter, an applicant for the renewal of a license must indicate
22 in the application submitted to the Director whether the applicant
23 has a state business license. If the applicant has a state business
24 license, the applicant must include in the application the state
25 business license number assigned by the ~~Secretary of State~~
26 *Department of Taxation* upon compliance with the provisions of
27 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

28 2. A license may not be renewed by the Director if:

29 (a) The applicant fails to submit the information required by
30 subsection 1; or

31 (b) The State Controller has informed the Director pursuant to
32 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
33 agency that has been assigned to the State Controller for collection
34 and the applicant has not:

35 (1) Satisfied the debt;

36 (2) Entered into an agreement for the payment of the debt
37 pursuant to NRS 353C.130; or

38 (3) Demonstrated that the debt is not valid.

39 3. As used in this section:

40 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

41 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

42 **Sec. 146.** NRS 576.105 is hereby amended to read as follows:

43 576.105 1. In addition to any other requirements set forth in
44 this chapter, an applicant for the renewal of a license to act as a
45 broker, dealer, commission merchant or agent must indicate in the



1 application submitted to the Department whether the applicant has a
2 state business license. If the applicant has a state business license,
3 the applicant must include in the application the state business
4 license number assigned by the ~~Secretary of State~~ **Department of**
5 **Taxation** upon compliance with the provisions of ~~chapter 76 of~~
6 ~~NRS.~~ **sections 2 to 62, inclusive, of this act.**

7 2. A license to act as a broker, dealer, commission merchant or
8 agent may not be renewed by the Department if:

9 (a) The applicant fails to submit the information required by
10 subsection 1; or

11 (b) The State Controller has informed the Department pursuant to
12 subsection 5 of NRS 353C.1965 that the applicant owes a debt to
13 an agency that has been assigned to the State Controller for
14 collection and the applicant has not:

15 (1) Satisfied the debt;

16 (2) Entered into an agreement for the payment of the debt
17 pursuant to NRS 353C.130; or

18 (3) Demonstrated that the debt is not valid.

19 3. As used in this section:

20 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

21 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

22 **Sec. 147.** NRS 581.1036 is hereby amended to read as
23 follows:

24 581.1036 1. In addition to any other requirements set forth in
25 this chapter, an applicant for the renewal of a certificate of
26 registration pursuant to NRS 581.103 must indicate in the
27 application submitted to the State Sealer of Consumer Equitability
28 whether the applicant has a state business license. If the applicant
29 has a state business license, the applicant must include in the
30 application the state business license number assigned by the
31 ~~Secretary of State~~ **Department of Taxation** upon compliance with
32 the provisions of ~~chapter 76 of NRS.~~ **sections 2 to 62, inclusive, of**
33 **this act.**

34 2. A certificate of registration may not be renewed by the State
35 Sealer of Consumer Equitability if:

36 (a) The applicant fails to submit the information required by
37 subsection 1; or

38 (b) The State Controller has informed the State Sealer of
39 Consumer Equitability pursuant to subsection 5 of NRS 353C.1965
40 that the applicant owes a debt to an agency that has been assigned to
41 the State Controller for collection and the applicant has not:

42 (1) Satisfied the debt;

43 (2) Entered into an agreement for the payment of the debt
44 pursuant to NRS 353C.130; or

45 (3) Demonstrated that the debt is not valid.



3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 148. NRS 582.047 is hereby amended to read as follows:

582.047 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license as a public weighmaster must indicate in the application submitted to the State Sealer of Consumer Equitability whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~{Secretary of State}~~ *Department of Taxation* upon compliance with the provisions of ~~{chapter 76 of NRS.}~~ *sections 2 to 62, inclusive, of this act.*

2. A license as a public weighmaster may not be renewed by the State Sealer of Consumer Equitability if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the State Sealer of Consumer Equitability pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 149. NRS 584.227 is hereby amended to read as follows:

584.227 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a milk tester's license must indicate in the application submitted to the Commission whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~{Secretary of State}~~ *Department of Taxation* upon compliance with the provisions of ~~{chapter 76 of NRS.}~~ *sections 2 to 62, inclusive, of this act.*

2. A milk tester's license may not be renewed by the Commission if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Commission pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to



1 an agency that has been assigned to the State Controller for
2 collection and the applicant has not:

- 3 (1) Satisfied the debt;
- 4 (2) Entered into an agreement for the payment of the debt
5 pursuant to NRS 353C.130; or
- 6 (3) Demonstrated that the debt is not valid.

7 3. As used in this section:

8 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

9 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

10 **Sec. 150.** NRS 587.395 is hereby amended to read as follows:

11 587.395 1. In addition to any other requirements set forth in
12 this chapter, an applicant for the renewal of a license to inspect or
13 classify agricultural products must indicate in the application
14 submitted to the State Quarantine Officer whether the applicant has
15 a state business license. If the applicant has a state business license,
16 the applicant must include in the application the state business
17 license number assigned by the ~~Secretary of State~~ *Department of*
18 *Taxation* upon compliance with the provisions of ~~chapter 76 of~~
19 ~~NRS.~~ *sections 2 to 62, inclusive, of this act.*

20 2. A license to inspect or classify agricultural products may not
21 be renewed by the State Quarantine Officer if:

22 (a) The applicant fails to submit the information required by
23 subsection 1; or

24 (b) The State Controller has informed the State Quarantine
25 Officer pursuant to subsection 5 of NRS 353C.1965 that the
26 applicant owes a debt to an agency that has been assigned to the
27 State Controller for collection and the applicant has not:

- 28 (1) Satisfied the debt;
- 29 (2) Entered into an agreement for the payment of the debt
30 pursuant to NRS 353C.130; or
- 31 (3) Demonstrated that the debt is not valid.

32 3. As used in this section:

33 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

34 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

35 **Sec. 151.** NRS 599B.141 is hereby amended to read as
36 follows:

37 599B.141 1. In addition to any other requirements set forth in
38 this chapter, an applicant for the renewal of registration as a seller
39 must indicate in the application submitted to the Division whether
40 the applicant has a state business license. If the applicant has a state
41 business license, the applicant must include in the application the
42 state business license number assigned by the ~~Secretary of State~~
43 *Department of Taxation* upon compliance with the provisions of
44 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*



1 2. A registration as a seller may not be renewed by the
2 Division if:

3 (a) The applicant fails to submit the information required by
4 subsection 1; or

5 (b) The State Controller has informed the Division pursuant to
6 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
7 agency that has been assigned to the State Controller for collection
8 and the applicant has not:

9 (1) Satisfied the debt;

10 (2) Entered into an agreement for the payment of the debt
11 pursuant to NRS 353C.130; or

12 (3) Demonstrated that the debt is not valid.

13 3. As used in this section:

14 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

15 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

16 **Sec. 152.** NRS 616B.679 is hereby amended to read as
17 follows:

18 616B.679 1. Each application must include:

19 (a) The applicant's name and title of his or her position with the
20 employee leasing company.

21 (b) The applicant's age, place of birth and social security
22 number.

23 (c) The applicant's address.

24 (d) The business address of the employee leasing company.

25 (e) The business address of the registered agent of the employee
26 leasing company, if the applicant is not the registered agent.

27 (f) If the applicant is a:

28 (1) Partnership, the name of the partnership and the name,
29 address, age, social security number and title of each partner.

30 (2) Corporation, the name of the corporation and the name,
31 address, age, social security number and title of each officer of the
32 corporation.

33 (g) Proof of:

34 (1) Compliance with the provisions of ~~chapter 76 of NRS.~~
35 *sections 2 to 62, inclusive, of this act.*

36 (2) The payment of any premiums for industrial insurance
37 required by chapters 616A to 617, inclusive, of NRS.

38 (3) The payment of contributions or payments in lieu of
39 contributions required by chapter 612 of NRS.

40 (4) Insurance coverage for any benefit plan from an insurer
41 authorized pursuant to title 57 of NRS that is offered by the
42 employee leasing company to its employees.

43 (h) A financial statement of the applicant setting forth the
44 financial condition of the employee leasing company. Except as



1 otherwise provided in subsection 5, the financial statement must
2 include, without limitation:

3 (1) For an application for issuance of a certificate of
4 registration, the most recent audited financial statement of the
5 applicant, which must have been completed not more than 13
6 months before the date of application; or

7 (2) For an application for renewal of a certificate of
8 registration, an audited financial statement which must have been
9 completed not more than 180 days after the end of the applicant's
10 fiscal year.

11 (i) A registration or renewal fee of \$500.

12 (j) Any other information the Administrator requires.

13 2. Each application must be notarized and signed under penalty
14 of perjury:

15 (a) If the applicant is a sole proprietorship, by the sole
16 proprietor.

17 (b) If the applicant is a partnership, by each partner.

18 (c) If the applicant is a corporation, by each officer of the
19 corporation.

20 3. An applicant shall submit to the Administrator any change in
21 the information required by this section within 30 days after the
22 change occurs. The Administrator may revoke the certificate of
23 registration of an employee leasing company which fails to comply
24 with the provisions of NRS 616B.670 to 616B.697, inclusive.

25 4. If an insurer cancels an employee leasing company's policy,
26 the insurer shall immediately notify the Administrator in writing.
27 The notice must comply with the provisions of NRS 687B.310 to
28 687B.355, inclusive, and must be served personally on or sent by
29 first-class mail or electronic transmission to the Administrator.

30 5. A financial statement submitted with an application pursuant
31 to this section must be prepared in accordance with generally
32 accepted accounting principles, must be audited by an independent
33 certified public accountant licensed to practice in the jurisdiction in
34 which the accountant is located and must be without qualification as
35 to the status of the employee leasing company as a going concern.
36 An employee leasing company that has not had sufficient operating
37 history to have an audited financial statement based upon at least 12
38 months of operating history must present financial statements
39 reviewed by a certified public accountant covering its entire
40 operating history. The financial statements must be prepared not
41 more than 13 months before the submission of an application and
42 must:

43 (a) Indicate that the applicant has positive working capital, as
44 defined by generally accepted accounting principles, for the period
45 covered by the financial statements; or



1 (b) Be accompanied by a bond, irrevocable letter of credit or
2 securities with a minimum market value equaling the maximum
3 deficiency in working capital for the period covered by the financial
4 statements plus \$100,000. The bond, irrevocable letter of credit or
5 securities must be held by a depository institution designated by the
6 Administrator to secure payment by the applicant of all taxes,
7 wages, benefits or other entitlements payable by the applicant.

8 **Sec. 153.** NRS 618.807 is hereby amended to read as follows:

9 618.807 1. In addition to any other requirements set forth in
10 this chapter, an applicant for the renewal of a license in an
11 occupation must indicate in the application submitted to the
12 Division whether the applicant has a state business license. If the
13 applicant has a state business license, the applicant must include in
14 the application the state business license number assigned by the
15 ~~Secretary of State~~ *Department of Taxation* upon compliance with
16 the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of*
17 *this act.*

18 2. A license in an occupation may not be renewed by the
19 Division if:

20 (a) The applicant fails to submit the information required by
21 subsection 1; or

22 (b) The State Controller has informed the Division pursuant to
23 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
24 agency that has been assigned to the State Controller for collection
25 and the applicant has not:

26 (1) Satisfied the debt;

27 (2) Entered into an agreement for the payment of the debt
28 pursuant to NRS 353C.130; or

29 (3) Demonstrated that the debt is not valid.

30 3. As used in this section:

31 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

32 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

33 **Sec. 154.** NRS 618.885 is hereby amended to read as follows:

34 618.885 1. In addition to any other requirements set forth in
35 this chapter, an applicant for the renewal of certification as a crane
36 operator pursuant to NRS 618.880 must indicate in the application
37 submitted to the Division whether the applicant has a state business
38 license. If the applicant has a state business license, the applicant
39 must include in the application the state business license number
40 assigned by the ~~Secretary of State~~ *Department of Taxation* upon
41 compliance with the provisions of ~~chapter 76 of NRS.~~ *sections 2*
42 *to 62, inclusive, of this act.*

43 2. A certification as a crane operator issued pursuant to NRS
44 618.880 may not be renewed by the Division if:



1 (a) The applicant fails to submit the information required by
2 subsection 1; or

3 (b) The State Controller has informed the Division pursuant to
4 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
5 agency that has been assigned to the State Controller for collection
6 and the applicant has not:

7 (1) Satisfied the debt;

8 (2) Entered into an agreement for the payment of the debt
9 pursuant to NRS 353C.130; or

10 (3) Demonstrated that the debt is not valid.

11 3. As used in this section:

12 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

13 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

14 **Sec. 155.** NRS 618.895 is hereby amended to read as follows:

15 618.895 1. In addition to any other requirements set forth in
16 this chapter, an applicant for the renewal of certification as a trainer,
17 production manager, supervisor or other person designated by an
18 employer to provide annual training and testing programs to
19 employees pursuant to NRS 618.890 must indicate in the application
20 submitted to the Division whether the applicant has a state business
21 license. If the applicant has a state business license, the applicant
22 must include in the application the state business license number
23 assigned by the ~~[Secretary of State]~~ *Department of Taxation* upon
24 compliance with the provisions of ~~[chapter 76 of NRS.]~~ *sections 2*
25 *to 62, inclusive, of this act.*

26 2. Certification as a trainer, production manager, supervisor or
27 other person designated by an employer to provide annual training
28 and testing programs to employees issued pursuant to NRS 618.890
29 may not be renewed by the Division if:

30 (a) The applicant fails to submit the information required by
31 subsection 1; or

32 (b) The State Controller has informed the Division pursuant to
33 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
34 agency that has been assigned to the State Controller for collection
35 and the applicant has not:

36 (1) Satisfied the debt;

37 (2) Entered into an agreement for the payment of the debt
38 pursuant to NRS 353C.130; or

39 (3) Demonstrated that the debt is not valid.

40 3. As used in this section:

41 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

42 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

43 **Sec. 156.** NRS 618.927 is hereby amended to read as follows:

44 618.927 1. In addition to any other requirements set forth in
45 this chapter, an applicant for the renewal of a license as a



1 photovoltaic installer must indicate in the application submitted to
2 the Division whether the applicant has a state business license. If the
3 applicant has a state business license, the applicant must include in
4 the application the state business license number assigned by the
5 ~~Secretary of State~~ *Department of Taxation* upon compliance with
6 the provisions of ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of*
7 *this act.*

8 2. A license as a photovoltaic installer may not be renewed by
9 the Division if:

10 (a) The applicant fails to submit the information required by
11 subsection 1; or

12 (b) The State Controller has informed the Division pursuant to
13 subsection 5 of NRS 353C.1965 that the applicant owes a debt to an
14 agency that has been assigned to the State Controller for collection
15 and the applicant has not:

16 (1) Satisfied the debt;

17 (2) Entered into an agreement for the payment of the debt
18 pursuant to NRS 353C.130; or

19 (3) Demonstrated that the debt is not valid.

20 3. As used in this section:

21 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

22 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.

23 **Sec. 157.** NRS 622.240 is hereby amended to read as follows:

24 622.240 1. In addition to any other requirements set forth in
25 this title, an applicant for the renewal of a license shall indicate in
26 the application submitted to the regulatory body whether the
27 applicant has a state business license. If the applicant has a state
28 business license, the applicant must include in the application the
29 state business license number assigned by the ~~Secretary of State~~
30 *Department of Taxation* upon compliance with the provisions of
31 ~~chapter 76 of NRS.~~ *sections 2 to 62, inclusive, of this act.*

32 2. A regulatory body may not renew a license if:

33 (a) The applicant fails to submit the information required by
34 subsection 1; or

35 (b) The State Controller has informed the regulatory body
36 pursuant to subsection 5 of NRS 353C.1965 that the applicant owes
37 a debt to an agency that has been assigned to the State Controller for
38 collection and the applicant has not:

39 (1) Satisfied the debt;

40 (2) Entered into an agreement for the payment of the debt
41 pursuant to NRS 353C.130; or

42 (3) Demonstrated that the debt is not valid.

43 3. As used in this section:

44 (a) "Agency" has the meaning ascribed to it in NRS 353C.020.

45 (b) "Debt" has the meaning ascribed to it in NRS 353C.040.



1 **Sec. 158.** NRS 631.3457 is hereby amended to read as
2 follows:

3 631.3457 1. If the Board determines that a person who
4 provides goods or services for the support of the business of a dental
5 practice, office or clinic has committed any act described in
6 subparagraph (1) or (2) of paragraph (h) of subsection 2 of NRS
7 631.215, the Board may seek revocation of any state business
8 license held by that person by submitting a request for such
9 revocation to the ~~{Secretary of State}~~ **Department of Taxation.**

10 2. Upon receipt of a request for a revocation of a state business
11 license pursuant to subsection 1, the ~~{Secretary of State}~~
12 **Department of Taxation** shall revoke that license in accordance
13 with the provisions of this section and in the manner provided in
14 ~~{NRS 76.170}~~ **section 51 of this act** as if the holder of the license
15 had failed to comply with a provision of ~~{chapter 76 of NRS}~~
16 **sections 2 to 62, inclusive, of this act.**

17 3. The ~~{Secretary of State}~~ **Department of Taxation** shall not
18 issue a new license to the former holder of a state business license
19 revoked pursuant to this section unless the ~~{Secretary of State}~~
20 **Department of Taxation** receives notification from the Board that
21 the Board is satisfied that the person:

22 (a) Will comply with any regulations of the Board adopted
23 pursuant to the provisions of this chapter; and

24 (b) Will not commit any act described in subparagraph (1) or (2)
25 of paragraph (h) of subsection 2 of NRS 631.215 or any act
26 prohibited by regulations of the Board adopted pursuant to the
27 provisions of this chapter.

28 4. As used in this section, "state business license" has the
29 meaning ascribed to it in ~~{NRS 76.030}~~ **section 9 of this act.**

30 **Sec. 159.** NRS 647.092 is hereby amended to read as follows:

31 647.092 A person shall not purchase scrap metal unless that
32 person:

33 1. Possesses both a valid *state* business license issued by the
34 State pursuant to ~~{chapter 76 of NRS}~~ **sections 2 to 62, inclusive, of**
35 **this act** and a valid business license from the city or county, as
36 applicable, in which the person purchases scrap metal; and

37 2. Has obtained all required authorizations to operate from, or
38 is otherwise registered with, the solid waste management authority
39 for the area in which the person purchases scrap metal.

40 **Sec. 160.** Notwithstanding the provisions of this act:

41 1. A person who holds a state business license which was
42 issued pursuant to chapter 76 of NRS, before July 1, 2015, and
43 which is not expired or revoked must obtain a state business license
44 pursuant to section 18 of this act on or before September 30, 2015.



1 2. A person who holds a state business license which was
2 issued pursuant to chapter 76 of NRS, before July 1, 2015, and
3 which is not expired or revoked is deemed to hold a state business
4 license issued by the Department of Taxation pursuant to section 18
5 of this act, until September 30, 2015, or the date on which a state
6 business license issued to that person expires or is revoked,
7 whichever occurs earlier.

8 **Sec. 161.** Notwithstanding the provisions of this act, the
9 Department shall waive payment of a penalty or interest for a
10 person's failure to timely file a report or pay the state business
11 license fee imposed pursuant to section 19 of this act, and shall not
12 suspend or revoke a state business license issued pursuant to section
13 18 of this act for any failure to comply with the provisions of this
14 act, which occurs before September 1, 2016, if the failure:

- 15 1. Occurred despite the person's exercise of ordinary care; and
- 16 2. Was not intentional or the result of willful neglect.

17 **Sec. 162.** Any administrative regulations relating to the state
18 business license required pursuant to chapter 76 of NRS, as they
19 existed before July 1, 2015, which were adopted by the Secretary of
20 State before July 1, 2015, remain in force until amended by the
21 Department of Taxation.

22 **Sec. 163.** NRS 76.010, 76.020, 76.030, 76.040, 76.100,
23 76.105, 76.110, 76.120, 76.130, 76.140, 76.150, 76.160, 76.170 and
24 76.180 are hereby repealed.

25 **Sec. 164.** 1. This act becomes effective:

26 (a) Upon passage and approval for the purposes of adopting
27 regulations and performing any other preparatory actions that are
28 necessary to carry out the provisions of this act; and

29 (b) On July 1, 2015, for all other purposes.

30 2. Section 69 of this act expires by limitation on June 30, 2036.

LEADLINES OF REPEALED SECTIONS

- 76.010 Definitions.
- 76.020 "Business" defined.
- 76.030 "State business license" defined.
- 76.040 "Wages" defined.
- 76.100 State business license required; application and fee for license; activities constituting conduct of business.
- 76.105 Claim for exemption; exceptions.
- 76.110 Penalty for failing to obtain state business license before conducting business.



76.120 Limitation on number of licenses natural person is required to obtain.

76.130 Annual renewal of license: Fee; notice; penalty for late payment.

76.140 Regulations.

76.150 Deposit of proceeds in State General Fund.

76.160 Confidentiality of records and files of Secretary of State.

76.170 Enforcement of provisions: Revocation or suspension of license; denial of new license.

76.180 Penalty for willfully failing or neglecting to obtain or renew state business license; enforcement; regulations.

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