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## TAX COLLECTION ALLOWANCES

**Sec. 116.** NRS 369.370 is hereby amended to read as follows:

1. For the privilege of importing, possessing, storing or selling liquors, all licensed importers and manufacturers of liquor in this state shall pay the excise tax imposed and established by this chapter.

2. If, after the tax is paid on any such liquor, satisfactory evidence is presented to the Department that the imports have been actually exported and sold outside this state in a manner not in conflict with the law of the place of sale, the Department shall direct that a refund or credit of the tax so paid be made to the taxpayer. The taxpayer shall report all such exports and imports, and pay the tax on the imports monthly, on forms and subject to regulations prescribed by the Department.

3. The excise tax imposed by this chapter is due on or before the 20th day of the following month. ~~If all such taxes are paid on or before the 15th day of the following month, a discount in the amount of 3 percent of the tax must be allowed to the taxpayer.~~ The Department may, for good cause, extend for not more than 15 days after the date the tax is due the time for paying the tax if a request for such an extension of time is received by the Department on or before the date the tax was due. If such an extension is granted, interest accrues from the original date the tax was due.

4. The Department shall allow refunds or credits on any shipments lost, stolen or damaged in transit, or damaged or spoiled on the premises, may require all claims in connection therewith to be sworn to and may make ratable tax adjustments, credits or refunds to effectuate the purposes of this chapter.

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2       **Sec. 117.** NRS 369.415 is hereby amended to read as follows:

3       369.415 1. Any person who imports liquor into the State for the purpose of rectification is  
4 an importer and shall be licensed pursuant to NRS 369.180.

5       2. A licensed importer of liquor shall import neutral or distilled spirits in bulk only for the  
6 express purpose of rectification. Rectified alcoholic beverages shall be sold in this state only  
7 after bottling in original packages.

8       3. Bulk imports of neutral or distilled spirits shall be taxable only when rectified and bottled  
9 in original packages for sale within the State.

10       4. Refunds [~~credits and discounts shall~~] *and credits must* be allowed pursuant to NRS  
11 369.370.

12  
13       **Sec. 119.** NRS 370.220 is hereby amended to read as follows:

14       370.220 In the sale of any cigarette revenue stamps or any metered machine settings to a  
15 licensed cigarette dealer, the Department and its agents shall allow the purchaser a discount of  
16 ~~{3}~~ 0.5 percent against the amount of excise tax otherwise due for the services rendered in  
17 affixing cigarette revenue stamps or metered machine impressions to the cigarette packages.

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19       **Sec. 122.** NRS 370.450 is hereby amended to read as follows:

20       370.450 1. Except as otherwise provided in subsection 2, there is hereby imposed upon the  
21 purchase or possession of products made from tobacco, other than cigarettes, by a customer in  
22 this state a tax of 30 percent of the wholesale price of those products.

23       2. The provisions of subsection 1 do not apply to those products which are:

1 (a) Shipped out of the State for sale and use outside the State; or

2 (b) Displayed or exhibited at a trade show, convention or other exhibition in this state by a

3 manufacturer or wholesale dealer who is not licensed in this state.

4 3. This tax must be collected and paid by the wholesale dealer to the Department, in  
5 accordance with the provisions of NRS 370.465, after the sale or distribution of those products

6 by the wholesale dealer. ~~[The wholesale dealer is entitled to retain 2 percent of the taxes~~  
7 ~~collected to cover the costs of collecting and administering the taxes.]~~

8 4. Any wholesale dealer who sells or distributes any of those products without paying the  
9 tax provided for by this section is guilty of a misdemeanor.

10  
11 **Sec. 123.** NRS 370.490 is hereby amended to read as follows:

12 370.490 1. The Department shall allow a credit of 30 percent of the wholesale price ~~[, less~~  
13 ~~a discount of 2 percent for the services rendered in collecting the tax,]~~ for products made from  
14 tobacco, other than cigarettes, upon which the tax has been paid pursuant to NRS 370.450 and  
15 that may no longer be sold. If the products have been purchased and delivered, a credit memo of  
16 the manufacturer is required for proof of returned merchandise.

17 2. A credit must also be granted for any products made from tobacco, other than cigarettes,  
18 shipped from this state and destined for retail sale and consumption outside the State on which  
19 the tax has previously been paid. A duplicate or copy of the invoice is required for proof of the  
20 sale outside the State.

21 3. A wholesale dealer may claim a credit by filing with the Department the proof required  
22 by this section. The claim must be made on a form prescribed by the Department.

1      **Sec. 187.** 1. NRS 372.370, 374.375, 463.4002, 463.4006, 463.4008, 463.4009 and  
2      463.4015 are hereby repealed.