

SENATE BILL NO. 222—COMMITTEE ON TAXATION

(ON BEHALF OF CITY OF RENO)

FEBRUARY 21, 2001

Referred to Committee on Taxation

SUMMARY—Authorizes Nevada tax commission to exchange with certain local governmental entities information concerning businesses that are subject to business tax. (BDR 32-618)

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

~

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

AN ACT relating to taxation; authorizing the Nevada tax commission to exchange with certain local governmental entities information concerning businesses that are subject to the business tax; providing that such exchanges of information are not confidential and privileged; and providing other matters properly relating thereto.

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

- 1 **Section 1.** NRS 364A.100 is hereby amended to read as follows:
2 364A.100 1. Except as otherwise provided in *this section and* NRS
3 360.250, ~~and subsections 2 and 3,~~ the records and files of the department
4 concerning the administration of this chapter are confidential and
5 privileged. The department, and any employee engaged in the
6 administration of this chapter, or charged with the custody of any such
7 records or files, shall not disclose any information obtained from the
8 department's records or files or from any examination, investigation or
9 hearing authorized by the provisions of this chapter. Neither the
10 department nor any employee of the department may be required to
11 produce any of the records, files and information for the inspection of any
12 person or for use in any action or proceeding.
13 2. The records and files of the department concerning the
14 administration of this chapter are not confidential and privileged in the
15 following cases:
16 (a) Testimony by a member or employee of the department and
17 production of records, files and information on behalf of the department or
18 a taxpayer in any action or proceeding pursuant to the provisions of this



1 chapter if that testimony or the records, files or information, or the facts
2 shown thereby are directly involved in the action or proceeding.

3 (b) Delivery to a taxpayer or his authorized representative of a copy of
4 any return or other document filed by the taxpayer pursuant to this chapter.

5 (c) Publication of statistics so classified as to prevent the identification
6 of a particular business or document.

7 (d) Exchanges of information with the Internal Revenue Service in
8 accordance with compacts made and provided for in such cases.

9 (e) Disclosure in confidence to the governor or his agent in the exercise
10 of the governor's general supervisory powers, or to any person authorized
11 to audit the accounts of the department in pursuance of an audit, or to the
12 attorney general or other legal representative of the state in connection with
13 an action or proceeding pursuant to this chapter , or to any agency of this or
14 any other state charged with the administration or enforcement of laws
15 relating to workers' compensation, unemployment compensation, public
16 assistance, taxation, labor or gaming.

17 *(f) Exchanges of information pursuant to subsection 3.*

18 3. *The commission may agree with any county fair and recreation*
19 *board or the governing body of any county, city or town for the*
20 *continuing exchange of information concerning taxpayers.*

21 4. The executive director shall periodically, as he deems appropriate,
22 but not less often than annually, transmit to the administrator of the
23 division of industrial relations of the department of business and industry a
24 list of the businesses of which he has a record. The list must include the
25 mailing address of the business and the approximate number of employees
26 of the business as reported to the department.

27 **Sec. 2.** This act becomes effective upon passage and approval.

