

CHAPTER.....

AN ACT relating to taxation; authorizing the Department of Taxation to suspend or revoke a business license under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, a person must obtain a business license from the Department of Taxation to conduct business in this State. (NRS 360.780)

This bill authorizes the Department of Taxation to suspend or revoke the business license of a person who does not comply with the laws concerning the issuance of such licenses and regulations adopted pursuant to those laws. A hearing must be conducted before suspending or revoking the license. The Department must also give at least 10 days' written notice of the hearing.

This bill authorizes the Department of Taxation to issue a new business license to a person whose license has been revoked if the Department is satisfied that the person will comply with the applicable laws and regulations.

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

Section 1. Chapter 360 of NRS is hereby amended by adding thereto a new section to read as follows:

1. If a person who holds a business license fails to comply with a provision of NRS 360.760 to 360.795, inclusive, or a regulation of the Department adopted pursuant thereto, the Department may revoke or suspend the business license of the person. Before so doing, the Department must hold a hearing after 10 days' written notice to the licensee. The notice must specify the time and place of the hearing and require the licensee to show cause why his license should not be revoked.

2. If the license is suspended or revoked, the Department shall give written notice of the action to the person who holds the business license.

3. The notices required by this section may be served personally or by mail in the manner provided in NRS 360.350 for the service of a notice of the determination of a deficiency.

4. The Department shall not issue a new license to the former holder of a revoked business license unless the Department is satisfied that the person will comply with the provisions of this chapter and the regulations of the Department adopted pursuant thereto.

Sec. 2. NRS 360.760 is hereby amended to read as follows:

360.760 As used in NRS 360.760 to 360.795, inclusive, *and section 1 of this act*, unless the context otherwise requires, the

words and terms defined in NRS 360.765, 360.770 and 360.775 have the meanings ascribed to them in those sections.

Sec. 3. This act becomes effective on July 1, 2005.