

SENATE BILL NO. 483—COMMITTEE ON TAXATION

(ON BEHALF OF THE DEPARTMENT OF TAXATION)

MARCH 29, 2005

Referred to Committee on Taxation

SUMMARY—Establishes joint and severable liability for payment of certain taxes, interest and penalties administered by Department of Taxation. (BDR 32-394)

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

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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 taxation; establishing joint and severable liability for the payment of certain taxes, interest and penalties administered by the Department of Taxation; and providing other matters properly relating thereto.

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. A responsible person who fails to collect or pay to the Department any tax or fee imposed by this chapter, chapter 363A, 363B, 368A, 369, 370, 372 or 374 of NRS, NRS 444A.090 or 482.313, or chapter 680B of NRS, or who attempts to evade the payment of any such tax or fee, is jointly and severally liable with any other person who is required to pay such a tax or fee for the tax or fee owed plus interest and all applicable penalties. The responsible person shall pay the tax or fee upon notice from the Department that it is due.

2. As used in this section, “responsible person” includes:

(a) An officer or employee of a corporation; and

(b) A member or employee of a partnership or limited-liability company,



- 1 ↪ *whose job or duty it is to collect, account for or pay to the*
2 *Department any tax or fee imposed by this chapter, chapter 363A,*
3 *363B, 368A, 369, 370, 372 or 374 NRS, NRS 444A.090 or 482.313,*
4 *or chapter 680B of NRS.*

5 **Sec. 2.** NRS 372.398 and 374.403 are hereby repealed.

TEXT OF REPEALED SECTIONS

372.398 Collection and payment of tax by responsible person; joint and several liability.

1. A responsible person who willfully fails to collect or pay to the Department the tax imposed by this chapter or who willfully attempts to evade the payment of the tax is jointly and severally liable with any other person who is required by this chapter to pay the tax for the tax owed plus interest and all applicable penalties. The responsible person shall pay the tax upon notice from the Department that it is due.

2. As used in this section, “responsible person” includes:

(a) An officer or employee of a corporation; and

(b) A member or employee of a partnership or limited-liability company,

↪ whose job or duty it is to collect, account for or pay to the Department the tax imposed by this chapter.

374.403 Collection and payment of tax by responsible person; joint and several liability.

1. A responsible person who willfully fails to collect or pay to the Department the tax imposed by this chapter or who willfully attempts to evade the payment of the tax is jointly and severally liable with any other person who is required by this chapter to pay the tax for the tax owed plus interest and all applicable penalties. The responsible person shall pay the tax upon notice from the Department that it is due.

2. As used in this section, “responsible person” includes:

(a) An officer or employee of a corporation; and

(b) A member or employee of a partnership or limited-liability company,

↪ whose job or duty it is to collect, account for or pay to the Department the tax imposed by this chapter.

