

SENATE BILL NO. 448—COMMITTEE ON GOVERNMENT AFFAIRS

MARCH 26, 2007

Referred to Committee on Taxation

SUMMARY—Revises provisions governing certain appeals to the Nevada Tax Commission. (BDR 32-1353)

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; revising provisions governing certain appeals to the Nevada Tax Commission; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires that meetings of public bodies be open to the public. (Chapter 241 of NRS) Exceptions to the general rule are allowed by specific statute. (NRS 241.020) One such exception authorizes the Nevada Tax Commission to hold a closed hearing on an appeal by a taxpayer if the taxpayer requests that the hearing be closed. (NRS 360.247) This bill clarifies that if a taxpayer requests that the hearing be closed, any receipt of information, discussion, deliberation, motion or vote by the Commission on the appeal must occur in the closed hearing. This bill also requires the Commission to announce its decision on the appeal in an open meeting and each commissioner to disclose his vote on the appeal. The Commission also must prepare an abstract of the decision, which must be made available to the public.

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

Section 1. NRS 360.247 is hereby amended to read as follows:
360.247 **1.** Except as otherwise provided in this section, any appeal to the Nevada Tax Commission which is taken by a taxpayer concerning his liability for tax must be heard during a session of the Commission which is open to the public. A hearing on such an appeal may be closed to the public if the taxpayer requests that it be closed.



1 2. *If a taxpayer requests that a hearing on an appeal be closed*
2 *pursuant to subsection 1, any receipt of information, discussion,*
3 *deliberation, motion or vote by the Commission on the appeal*
4 *must occur in the closed hearing. After the Commission has made*
5 *a decision on the appeal in the closed hearing, the Commission*
6 *shall reconvene in a session which is open to the public. In the*
7 *open session, the Chairman shall announce the decision of the*
8 *Commission on the appeal and each commissioner who*
9 *participated in the decision shall disclose his vote on the appeal.*

10 3. *As soon as is reasonably practicable after the Commission*
11 *makes a decision on an appeal in a closed hearing pursuant to this*
12 *section, the Commission shall prepare an abstract that explains*
13 *the reasons for the decision, which must be made available to the*
14 *public upon request. Such abstract must not contain any*
15 *confidential information relating to the taxpayer.*

16 **Sec. 2.** The provisions of NRS 360.247, as amended by
17 section 1 of this act, do not apply to any appeal to the Nevada Tax
18 Commission which has been taken by a taxpayer concerning his
19 liability for tax before the effective date of this act.

20 **Sec. 3.** This act becomes effective upon passage and approval.

