

ASSEMBLY BILL NO. 146—ASSEMBLYMAN OCEGUERA

FEBRUARY 9, 2009

Referred to Committee on Taxation

SUMMARY—Provides for the establishment of a state business portal. (BDR 7-972)

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

~

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

AN ACT relating to business; providing for the establishment of a state business portal by the Secretary of State; revising the provisions relating to the issuance of state business licenses and transferring the responsibilities concerning state business licenses from the Department of Taxation to the Secretary of State; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Section 2 of this bill provides for the establishment of a state business portal by the Secretary of State to facilitate interaction among businesses and governmental agencies in this State by allowing businesses to conduct necessary transactions with governmental agencies in this State through use of the state business portal. The Secretary of State is required to: (1) establish the standards and requirements necessary for a state or local agency to participate in the state business portal; (2) authorize a state or local agency to participate in the state business portal if the Secretary of State determines that the agency meets the standards and requirements necessary for such participation; (3) prescribe the appropriate forms and format to be used by businesses and governmental agencies conducting transactions through use of the state business portal; and (4) adopt regulations and take any appropriate action as necessary to provide for the establishment, operation and maintenance of the state business portal.

Section 3 of this bill authorizes the Secretary of State, within the limit of money available to him and subject to the approval of the State Board of Examiners, to enter into contracts and other lawful agreements with private or public entities to assist the Secretary of State in establishing, operating or maintaining the state business portal.

Section 4 of this bill provides that the Secretary of State may apply for and accept any gift, donation, bequest, grant or other source of money to provide for the establishment, operation and maintenance of the state business portal.



* A B 1 4 6 *

Sections 6-18 of this bill transfer the duties and responsibilities concerning the issuance of state business licenses from the Department of Taxation to the Secretary of State. (NRS 360.760-360.798)

WHEREAS, Historically, various state and local governmental agencies have often required businesses to submit various applications for necessary licenses, permits and approvals, through the use of numerous forms and formats and multiple web sites, as determined by those separate agencies; and

WHEREAS, Advances in information technology enable governmental agencies to make the exchange of information from business to government, from government to business, and across governmental agencies more efficient and effective for all parties; and

WHEREAS, States that make required transactions among businesses and governmental agencies faster, easier and cheaper than other states provide a competitive advantage for businesses under their jurisdiction and thereby encourage economic development within their jurisdiction; and

WHEREAS, The State of Nevada should strive to become the national leader for online interaction between business and government; and

WHEREAS, The establishment of a state business portal by the Secretary of State would provide a single, secure portal for the transaction of business and would improve efficiency, eliminate redundancy, streamline the establishment of businesses, improve accountability and enhance economic development in this State; now, therefore,

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

Section 1. Title 7 of NRS is hereby amended by adding thereto a new chapter to consist of the provisions set forth as sections 2, 3 and 4 of this act.

Sec. 2. 1. *The Secretary of State shall provide for the establishment of a state business portal to facilitate interaction among businesses and governmental agencies in this State by allowing businesses to conduct necessary transactions with governmental agencies in this State through use of the state business portal.*

2. *The Secretary of State shall:*

(a) *Establish the standards and requirements necessary for a state or local agency to participate in the state business portal;*



* A B 1 4 6 *

(b) *Authorize a state or local agency to participate in the state business portal if the Secretary of State determines that the agency meets the standards and requirements necessary for such participation;*

(c) *Prescribe the appropriate forms and format to be used by businesses and governmental agencies conducting transactions through use of the state business portal; and*

(d) *Adopt such regulations and take any appropriate action as necessary to carry out the provisions of this chapter.*

Sec. 3. *Within the limit of money available to him and subject to the approval of the State Board of Examiners, the Secretary of State may enter into contracts and other lawful agreements with private or public entities to assist the Secretary of State in establishing, operating or maintaining the state business portal and carrying out the provisions of this chapter.*

Sec. 4. *The Secretary of State may apply for and accept any gift, donation, bequest, grant or other source of money to carry out the provisions of this chapter.*

Sec. 5. Title 7 of NRS is hereby amended by adding thereto a new chapter to consist of the provisions set forth as sections 6 to 18, inclusive, of this act.

Sec. 6. *As used in sections 6 to 18, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 7 to 10, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 7. 1. *Except as otherwise provided in subsection 2, "business" means:*

(a) *Any person, except a natural person, that performs a service or engages in a trade for profit;*

(b) *Any natural person who performs a service or engages in a trade for profit if the person is required to file with the Internal Revenue Service a Schedule C (Form 1040), Profit or Loss From Business Form, or its equivalent or successor form, a Schedule E (Form 1040), Supplemental Income and Loss Form, or its equivalent or successor form, or a Schedule F (Form 1040), Profit or Loss From Farming Form, or its equivalent or successor form, for that activity; or*

(c) *Any business entity organized pursuant to this title, including, without limitation, those business entities required to file with the Secretary of State.*

2. *The term does not include:*

(a) *A governmental entity.*

(b) *A nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c).*



(c) A person who operates a business from his home and whose net earnings from that business are not more than 66 2/3 percent of the average annual wage, as computed for the preceding calendar year pursuant to chapter 612 of NRS and rounded to the nearest hundred dollars.

(d) A natural person whose sole business is the rental of four or fewer dwelling units to others.

(e) A business whose primary purpose is to create or produce motion pictures. As used in this paragraph, "motion pictures" has the meaning ascribed to it in NRS 231.020.

(f) A business organized pursuant to chapter 82 or 84 of NRS.

Sec. 8. "Exhibition" means a trade show or convention, craft show, sporting event or any other similar event involving the exhibition of property, products, goods, services or athletic or physical skill.

Sec. 9. "State business license" means the business license required pursuant to this chapter.

Sec. 10. "Wages" means any remuneration paid for personal services, including commissions, and bonuses and remuneration payable in any medium other than cash.

Sec. 11. 1. Except as otherwise provided in subsection 7, a person shall not conduct a business in this State unless and until the person obtains a state business license issued by the Secretary of State. If the person is:

(a) A business required to file an initial or annual list with the Secretary of State pursuant to this title, the person must obtain the state business license at the time of filing the initial or annual list.

(b) Not a business required to file an initial or annual list with the Secretary of State pursuant to this title, the person must obtain the state business license before conducting a business in this State.

2. An application for a state business license must:

(a) Be made upon a form prescribed by the Secretary of State;

(b) Set forth the name under which the applicant transacts or intends to transact business, or if the applicant is a business organized pursuant to this title and on file with the Secretary of State, the exact name on file with the Secretary of State, and the location in this State of his place or places of business;

(c) Be accompanied by a fee of \$100; and

(d) Include any other information that the Secretary of State deems necessary.

↪ If the applicant is a business organized pursuant to this title and on file with the Secretary of State and the applicant has no location in this State of its place of business, the address of its



1 *registered agent shall be deemed to be the location in this State of*
2 *its place of business.*

3 *3. The application must be signed by:*

4 *(a) The owner, if the business is owned by a natural person;*

5 *(b) A member or partner, if the business is owned by an*
6 *association or partnership; or*

7 *(c) An officer or some other person specifically authorized to*
8 *sign the application, if the business is owned by a corporation.*

9 *4. If the application is signed pursuant to paragraph (c) of*
10 *subsection 3, written evidence of the signer's authority must be*
11 *attached to the application.*

12 *5. The state business license required to be obtained pursuant*
13 *to this section is in addition to any license to conduct business that*
14 *must be obtained from the local jurisdiction in which the business*
15 *is being conducted.*

16 *6. For the purposes of this chapter, a person shall be deemed*
17 *to conduct a business in this State if a business for which the*
18 *person is responsible:*

19 *(a) Is organized pursuant to this title, other than a business*
20 *organized pursuant to chapter 82 or 84 of NRS;*

21 *(b) Has an office or other base of operations in this State;*

22 *(c) Has a registered agent in this State; or*

23 *(d) Pays wages or other remuneration to a natural person who*
24 *performs in this State any of the duties for which he is paid.*

25 *7. A person who takes part in an exhibition held in this State*
26 *for a purpose related to the conduct of a business is not required*
27 *to obtain a state business license specifically for that event if the*
28 *operator of the facility where the exhibition is held pays the*
29 *licensing fee on behalf of that person pursuant to section 15 of*
30 *this act.*

31 *8. As used in this section, "registered agent" has the meaning*
32 *ascribed to it in NRS 77.230.*

33 **Sec. 12.** *If a person fails to obtain a state business license*
34 *and pay the fee required pursuant to section 11 of this act in a*
35 *timely manner and the person is:*

36 *1. A business required to file an annual list with the Secretary*
37 *of State pursuant to this title, the person:*

38 *(a) Shall pay a penalty of \$100 in addition to the initial fee;*

39 *(b) Shall be deemed to have not complied with the requirement*
40 *to file an annual list with the Secretary of State; and*

41 *(c) Is subject to all applicable provisions relating to the failure*
42 *to file an annual list, including, without limitation, the provisions*
43 *governing default and revocation of its charter or right to transact*
44 *business in this State, except that the person is required to pay the*
45 *penalty set forth in paragraph (a).*



2. *Not a business required to file an initial or annual list with the Secretary of State, the person shall pay a penalty in the amount of \$100 in addition to the initial fee.*

Sec. 13. 1. *A natural person is not required to obtain more than one state business license for any combination of activities conducted by that person which are reported to the Internal Revenue Service for any federal tax year on two or more of the forms described in paragraph (b) of subsection 1 of section 7 of this act.*

2. *As used in this section, "federal tax year" means any period of 12 months for which a person is required to report income, tax deductions and tax credits pursuant to the provisions of the Internal Revenue Code and any regulations adopted pursuant thereto.*

Sec. 14. 1. *Except as otherwise provided in subsection 2, a person who has been issued a state business license shall submit a fee of \$100 to the Secretary of State:*

(a) *If the person is required to file an annual list with the Secretary of State pursuant to this title, at the time the person submits the annual list to the Secretary of State; or*

(b) *If the person is not required to file an annual list with the Secretary of State pursuant to this title:*

(1) *On the last day of the month in which the anniversary date of issuance of the state business license occurs in each year; or*

(2) *At such other annual date as the Secretary of State and person may mutually agree,*

↳ *unless the person submits a written statement to the Secretary of State, at least 10 days before that date, indicating that the person will not be conducting a business in this State after that date.*

2. *The Secretary of State may reduce the amount of any initial fee required pursuant to subparagraph (2) of paragraph (b) of subsection 1 to allow credit for the remaining portion of a year for which the fee has been paid for the state business license pursuant to subparagraph (1) of paragraph (b) of subsection 1 or section 11 of this act.*

3. *If a person fails to submit the annual fee required pursuant to this section in a timely manner and the person is:*

(a) *A business required to file an annual list with the Secretary of State pursuant to this title, the person:*

(1) *Shall pay a penalty of \$100 in addition to the annual fee;*

(2) *Shall be deemed to have not complied with the requirement to file an annual list with the Secretary of State; and*



(3) Is subject to all applicable provisions relating to the failure to file an annual list, including, without limitation, the provisions governing default and revocation of its charter or right to transact business in this State, except that the person is required to pay the penalty set forth in subparagraph (1).

(b) Not a business required to file an annual list with the Secretary of State, the person shall pay a penalty in the amount of \$100 in addition to the annual fee.

Sec. 15. 1. A person or governmental entity that operates a facility at which one or more exhibitions are held is responsible for the payment of a licensing fee pursuant to this section on behalf of the persons who do not have a state business license but who take part in the exhibition for a purpose related to the conduct of a business.

2. The operator of the facility shall pay the licensing fee required by subsection 1 either:

(a) On an annual basis by remitting to the Secretary of State the sum of \$5,000 on or before July 1 for all the exhibitions held at that facility during the fiscal year beginning on that day; or

(b) On a quarterly basis by remitting to the Secretary of State an amount equal to the product of the total number of businesses taking part in each exhibition at the facility during a calendar quarter who do not have a state business license multiplied by the number of days on which the exhibition is held at the facility during the calendar quarter, multiplied in turn by \$1.25 for each exhibition held at the facility during the calendar quarter.

3. If the operator of a facility at which an exhibition is held has not paid the licensing fee as provided in paragraph (a) of subsection 2, the operator of the facility shall, on or before the last day of each calendar quarter in which an exhibition is held at that facility, remit to the Secretary of State the licensing fee in the amount required by paragraph (b) of subsection 2 for all the exhibitions held at that facility during that calendar quarter.

4. The licensing fees due pursuant to this section must be calculated, reported and paid separately from any other fees due from the operator of the facility pursuant to this chapter.

5. The Secretary of State may adopt such regulations as it deems necessary to carry out the provisions of this section.

Sec. 16. 1. The Secretary of State shall deposit all money received pursuant to this chapter with the State Treasurer for credit to the Account for Operation of the State Business Portal.

2. The money in the Account may be used, to the extent of legislative authorization, only for the costs of establishing, operating and maintaining the state business portal established pursuant to sections 2, 3 and 4 of this act, including, without



1 *limitation, the payment of any fixed sum or any percentage of*
2 *revenue that is required to be paid under the terms of any contract*
3 *or agreement entered into by the Secretary of State and a private*
4 *or public entity pursuant to section 3 of this act.*

5 3. *Any money remaining in the Account at the end of a fiscal*
6 *year in excess of the amount authorized for expenditure during*
7 *that fiscal year must be transferred to the State General Fund.*

8 **Sec. 17.** 1. *Except as otherwise provided in this chapter and*
9 *NRS 239.0115, the records and files of the Secretary of State*
10 *concerning the administration of this chapter are confidential and*
11 *privileged. The Secretary of State, and any employee of the*
12 *Secretary of State engaged in the administration of this chapter or*
13 *charged with the custody of any such records or files, shall not*
14 *disclose any information obtained from those records or files.*
15 *Neither the Secretary of State nor any employee of the Secretary*
16 *of State may be required to produce any of the records, files and*
17 *information for the inspection of any person or for use in any*
18 *action or proceeding.*

19 2. *The records and files of the Secretary of State concerning*
20 *the administration of this chapter are not confidential and*
21 *privileged in the following cases:*

22 (a) *Testimony by a member or employee of the Secretary of*
23 *State and production of records, files and information on behalf of*
24 *the Secretary of State or a person in any action or proceeding*
25 *pursuant to the provisions of this chapter if that testimony or the*
26 *records, files or information, or the facts shown thereby, are*
27 *directly involved in the action or proceeding.*

28 (b) *Delivery to a person or his authorized representative of a*
29 *copy of any document filed by the person pursuant to this chapter.*

30 (c) *Publication of statistics so classified as to prevent the*
31 *identification of a particular business or document.*

32 (d) *Exchanges of information with the Internal Revenue*
33 *Service in accordance with compacts made and provided for in*
34 *such cases.*

35 (e) *Disclosure in confidence to any person authorized to audit*
36 *the accounts of the Secretary of State in pursuance of an audit, or*
37 *to the Attorney General or other legal representative of the State*
38 *in connection with an action or proceeding pursuant to this*
39 *chapter, or to any agency of this or any other state charged with*
40 *the administration or enforcement of laws relating to workers'*
41 *compensation, unemployment compensation, public assistance,*
42 *taxation, labor or gaming.*

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



(g) *Disclosure of information concerning whether or not a person conducting a business in this State has a state business license.*

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

4. *The Secretary of State shall periodically, as he deems appropriate, but not less often than annually, transmit to the Administrator of the Division of Industrial Relations of the Department of Business and Industry a list of the businesses of which he has a record. The list must include the mailing address of the business as reported to the Secretary of State.*

Sec. 18. 1. *If a person who holds a state business license fails to comply with a provision of this chapter or a regulation of the Secretary of State adopted pursuant thereto, the Secretary of State may revoke or suspend the state business license of the person. Before so doing, the Secretary of State 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 Secretary of State shall give written notice of the action to the person who holds the state business license.*

3. *The notices required by this section may be served personally, by mail or, if the person has agreed to receive communications by electronic transmission, by electronic mail or other electronic communication.*

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

Sec. 19. NRS 78.150 is hereby amended to read as follows:

78.150 1. A corporation organized pursuant to the laws of this State shall, on or before the last day of the first month after the filing of its articles of incorporation with the Secretary of State, file with the Secretary of State a list, on a form furnished by him, containing:

- (a) The name of the corporation;
- (b) The file number of the corporation, if known;
- (c) The names and titles of the president, secretary and treasurer, or the equivalent thereof, and of all the directors of the corporation;
- (d) The address, either residence or business, of each officer and director listed, following the name of the officer or director;
- (e) The information required pursuant to NRS 77.310; and



* A B 1 4 6 *

(f) The signature of an officer of the corporation certifying that the list is true, complete and accurate.

2. The corporation shall annually thereafter, on or before the last day of the month in which the anniversary date of incorporation occurs in each year, file with the Secretary of State, on a form furnished by him, an annual list containing all of the information required in subsection 1.

3. Each list required by subsection 1 or 2 must be accompanied by:

(a) A declaration under penalty of perjury that the corporation:

(1) Has complied with the provisions of ~~NRS 360.780;~~ *sections 6 to 18, inclusive, of this act;* and

(2) Acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State.

(b) A statement as to whether the corporation is a publicly traded company. If the corporation is a publicly traded company, the corporation must list its Central Index Key. The Secretary of State shall include on his Internet website the Central Index Key of a corporation provided pursuant to this paragraph and instructions describing the manner in which a member of the public may obtain information concerning the corporation from the Securities and Exchange Commission.

4. Upon filing the list required by:

(a) Subsection 1, the corporation shall pay to the Secretary of State a fee of \$125.

(b) Subsection 2, the corporation shall pay to the Secretary of State, if the amount represented by the total number of shares provided for in the articles is:

\$75,000 or less	\$125
Over \$75,000 and not over \$200,000	175
Over \$200,000 and not over \$500,000	275
Over \$500,000 and not over \$1,000,000	375
Over \$1,000,000:	
For the first \$1,000,000	375
For each additional \$500,000 or fraction thereof	275

↪ The maximum fee which may be charged pursuant to paragraph (b) for filing the annual list is \$11,100.

5. If a director or officer of a corporation resigns and the resignation is not reflected on the annual or amended list of directors and officers, the corporation or the resigning director or officer shall pay to the Secretary of State a fee of \$75 to file the resignation.



6. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 2, cause to be mailed to each corporation which is required to comply with the provisions of NRS 78.150 to 78.185, inclusive, and which has not become delinquent, a notice of the fee due pursuant to subsection 4 and a reminder to file the annual list required by subsection 2. Failure of any corporation to receive a notice or form does not excuse it from the penalty imposed by law.

7. If the list to be filed pursuant to the provisions of subsection 1 or 2 is defective in any respect or the fee required by subsection 4 is not paid, the Secretary of State may return the list for correction or payment.

8. An annual list for a corporation not in default which is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year and must be accompanied by the appropriate fee as provided in subsection 4 for filing. A payment submitted pursuant to this subsection does not satisfy the requirements of subsection 2 for the year to which the due date is applicable.

Sec. 20. NRS 80.110 is hereby amended to read as follows:

80.110 1. Each foreign corporation doing business in this State shall, on or before the last day of the first month after the filing of its certificate of corporate existence with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its qualification to do business in this State occurs in each year, file with the Secretary of State a list, on a form furnished by him, that contains:

(a) The names and addresses, either residence or business, of its president, secretary and treasurer, or the equivalent thereof, and all of its directors;

(b) The information required pursuant to NRS 77.310; and

(c) The signature of an officer of the corporation.

2. Each list filed pursuant to subsection 1 must be accompanied by:

(a) A declaration under penalty of perjury that the foreign corporation has complied with the provisions of ~~NRS 360.780~~ *sections 6 to 18, inclusive, of this act* and which acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State.

(b) A statement as to whether the foreign corporation is a publicly traded company. If the corporation is a publicly traded company, the corporation must list its Central Index Key. The Secretary of State shall include on his Internet website the Central Index Key of a corporation provided pursuant to this subsection and



1 instructions describing the manner in which a member of the public
2 may obtain information concerning the corporation from the
3 Securities and Exchange Commission.

4 3. Upon filing:

5 (a) The initial list required by subsection 1, the corporation shall
6 pay to the Secretary of State a fee of \$125.

7 (b) Each annual list required by subsection 1, the corporation
8 shall pay to the Secretary of State, if the amount represented by the
9 total number of shares provided for in the articles is:

\$75,000 or less	\$125
Over \$75,000 and not over \$200,000	175
Over \$200,000 and not over \$500,000	275
Over \$500,000 and not over \$1,000,000	375
Over \$1,000,000:	
For the first \$1,000,000	375
For each additional \$500,000 or fraction thereof	275

18 ➔ The maximum fee which may be charged pursuant to paragraph
19 (b) for filing the annual list is \$11,100.

21 4. If a director or officer of a corporation resigns and the
22 resignation is not reflected on the annual or amended list of directors
23 and officers, the corporation or the resigning director or officer shall
24 pay to the Secretary of State a fee of \$75 to file the resignation.

25 5. The Secretary of State shall, 90 days before the last day for
26 filing each annual list required by subsection 1, cause to be mailed
27 to each corporation which is required to comply with the provisions
28 of NRS 80.110 to 80.175, inclusive, and which has not become
29 delinquent, the blank forms to be completed and filed with him.
30 Failure of any corporation to receive the forms does not excuse it
31 from the penalty imposed by the provisions of NRS 80.110 to
32 80.175, inclusive.

33 6. An annual list for a corporation not in default which is
34 received by the Secretary of State more than 90 days before its due
35 date shall be deemed an amended list for the previous year and does
36 not satisfy the requirements of subsection 1 for the year to which the
37 due date is applicable.

38 **Sec. 21.** NRS 82.523 is hereby amended to read as follows:

39 82.523 1. Each foreign nonprofit corporation doing business
40 in this State shall, on or before the last day of the first month after
41 the filing of its application for registration as a foreign nonprofit
42 corporation with the Secretary of State, and annually thereafter on or
43 before the last day of the month in which the anniversary date of its
44 qualification to do business in this State occurs in each year, file



1 with the Secretary of State a list, on a form furnished by him, that
2 contains:

3 (a) The name of the foreign nonprofit corporation;

4 (b) The file number of the foreign nonprofit corporation, if
5 known;

6 (c) The names and titles of the president, the secretary and the
7 treasurer, or the equivalent thereof, and all the directors of the
8 foreign nonprofit corporation;

9 (d) The address, either residence or business, of the president,
10 secretary and treasurer, or the equivalent thereof, and each director
11 of the foreign nonprofit corporation;

12 (e) The information required pursuant to NRS 77.310; and

13 (f) The signature of an officer of the foreign nonprofit
14 corporation certifying that the list is true, complete and accurate.

15 2. Each list filed pursuant to this section must be accompanied
16 by a declaration under penalty of perjury that the foreign nonprofit
17 corporation:

18 (a) Has complied with the provisions of ~~NRS 360.780;~~
19 *sections 6 to 18, inclusive, of this act;* and

20 (b) Acknowledges that pursuant to NRS 239.330, it is a category
21 C felony to knowingly offer any false or forged instrument for filing
22 with the Office of the Secretary of State.

23 3. Upon filing the initial list and each annual list pursuant to
24 this section, the foreign nonprofit corporation must pay to the
25 Secretary of State a fee of \$25.

26 4. The Secretary of State shall, 60 days before the last day for
27 filing each annual list, cause to be mailed to each foreign nonprofit
28 corporation which is required to comply with the provisions of NRS
29 82.523 to 82.5239, inclusive, and which has not become delinquent,
30 the blank forms to be completed and filed with him. Failure of any
31 foreign nonprofit corporation to receive the forms does not excuse it
32 from the penalty imposed by the provisions of NRS 82.523 to
33 82.5239, inclusive.

34 5. If the list to be filed pursuant to the provisions of subsection
35 1 is defective or the fee required by subsection 3 is not paid, the
36 Secretary of State may return the list for correction or payment.

37 6. An annual list for a foreign nonprofit corporation not in
38 default that is received by the Secretary of State more than 90 days
39 before its due date shall be deemed an amended list for the previous
40 year and does not satisfy the requirements of subsection 1 for the
41 year to which the due date is applicable.

42 **Sec. 22.** NRS 86.263 is hereby amended to read as follows:

43 86.263 1. A limited-liability company shall, on or before the
44 last day of the first month after the filing of its articles of



* A B 1 4 6 *

1 organization with the Secretary of State, file with the Secretary of
2 State, on a form furnished by him, a list that contains:

- 3 (a) The name of the limited-liability company;
- 4 (b) The file number of the limited-liability company, if known;
- 5 (c) The names and titles of all of its managers or, if there is no
6 manager, all of its managing members;
- 7 (d) The address, either residence or business, of each manager or
8 managing member listed, following the name of the manager or
9 managing member;
- 10 (e) The information required pursuant to NRS 77.310; and
- 11 (f) The signature of a manager or managing member of the
12 limited-liability company certifying that the list is true, complete
13 and accurate.

14 2. The limited-liability company shall thereafter, on or before
15 the last day of the month in which the anniversary date of its
16 organization occurs, file with the Secretary of State, on a form
17 furnished by him, an annual list containing all of the information
18 required in subsection 1.

19 3. Each list required by subsections 1 and 2 must be
20 accompanied by a declaration under penalty of perjury that the
21 limited-liability company:

- 22 (a) Has complied with the provisions of ~~NRS 360.780;~~
23 *sections 6 to 18, inclusive, of this act;* and
- 24 (b) Acknowledges that pursuant to NRS 239.330, it is a category
25 C felony to knowingly offer any false or forged instrument for filing
26 in the Office of the Secretary of State.

27 4. Upon filing:

- 28 (a) The initial list required by subsection 1, the limited-liability
29 company shall pay to the Secretary of State a fee of \$125.
- 30 (b) Each annual list required by subsection 2, the limited-
31 liability company shall pay to the Secretary of State a fee of \$125.

32 5. If a manager or managing member of a limited-liability
33 company resigns and the resignation is not reflected on the annual or
34 amended list of managers and managing members, the limited-
35 liability company or the resigning manager or managing member
36 shall pay to the Secretary of State a fee of \$75 to file the resignation.

37 6. The Secretary of State shall, 90 days before the last day for
38 filing each list required by subsection 2, cause to be mailed to each
39 limited-liability company which is required to comply with the
40 provisions of this section, and which has not become delinquent, a
41 notice of the fee due under subsection 4 and a reminder to file a list
42 required by subsection 2. Failure of any company to receive a notice
43 or form does not excuse it from the penalty imposed by law.



7. If the list to be filed pursuant to the provisions of subsection 1 or 2 is defective or the fee required by subsection 4 is not paid, the Secretary of State may return the list for correction or payment.

8. An annual list for a limited-liability company not in default received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year.

Sec. 23. NRS 86.5461 is hereby amended to read as follows:

86.5461 1. Each foreign limited-liability company doing business in this State shall, on or before the last day of the first month after the filing of its application for registration as a foreign limited-liability company with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its qualification to do business in this State occurs in each year, file with the Secretary of State a list on a form furnished by him that contains:

(a) The name of the foreign limited-liability company;

(b) The file number of the foreign limited-liability company, if known;

(c) The names and titles of all its managers or, if there is no manager, all its managing members;

(d) The address, either residence or business, of each manager or managing member listed pursuant to paragraph (c);

(e) The information required pursuant to NRS 77.310; and

(f) The signature of a manager or managing member of the foreign limited-liability company certifying that the list is true, complete and accurate.

2. Each list filed pursuant to this section must be accompanied by a declaration under penalty of perjury that the foreign limited-liability company:

(a) Has complied with the provisions of ~~NRS 360.780;~~ *sections 6 to 18, inclusive, of this act;* and

(b) Acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing with the Office of the Secretary of State.

3. Upon filing:

(a) The initial list required by this section, the foreign limited-liability company shall pay to the Secretary of State a fee of \$125.

(b) Each annual list required by this section, the foreign limited-liability company shall pay to the Secretary of State a fee of \$125.

4. If a manager or managing member of a foreign limited-liability company resigns and the resignation is not reflected on the annual or amended list of managers and managing members, the foreign limited-liability company or the resigning manager or managing member shall pay to the Secretary of State a fee of \$75 to file the resignation.



* A B 1 4 6 *

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by this section, cause to be mailed to each foreign limited-liability company which is required to comply with the provisions of NRS 86.5461 to 86.5468, inclusive, and which has not become delinquent, the blank forms to be completed and filed with him. Failure of any foreign limited-liability company to receive the forms does not excuse it from the penalty imposed by the provisions of NRS 86.5461 to 86.5468, inclusive.

6. If the list to be filed pursuant to the provisions of subsection 1 is defective or the fee required by subsection 3 is not paid, the Secretary of State may return the list for correction or payment.

7. An annual list for a foreign limited-liability company not in default which is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year and does not satisfy the requirements of this section for the year to which the due date is applicable.

Sec. 24. NRS 87.510 is hereby amended to read as follows:

87.510 1. A registered limited-liability partnership shall, on or before the last day of the first month after the filing of its certificate of registration with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of the filing of its certificate of registration with the Secretary of State occurs, file with the Secretary of State, on a form furnished by him, a list that contains:

(a) The name of the registered limited-liability partnership;

(b) The file number of the registered limited-liability partnership, if known;

(c) The names of all of its managing partners;

(d) The address, either residence or business, of each managing partner;

(e) The information required pursuant to NRS 77.310; and

(f) The signature of a managing partner of the registered limited-liability partnership certifying that the list is true, complete and accurate.

➤ Each list filed pursuant to this subsection must be accompanied by a declaration under penalty of perjury that the registered limited-liability partnership has complied with the provisions of ~~NRS 360.780, an acknowledgment~~ *sections 6 to 18, inclusive, of this act and acknowledges* that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

2. Upon filing:

(a) The initial list required by subsection 1, the registered limited-liability partnership shall pay to the Secretary of State a fee of \$125.



(b) Each annual list required by subsection 1, the registered limited-liability partnership shall pay to the Secretary of State a fee of \$125.

3. If a managing partner of a registered limited-liability partnership resigns and the resignation is not reflected on the annual or amended list of managing partners, the registered limited-liability partnership or the resigning managing partner shall pay to the Secretary of State a fee of \$75 to file the resignation.

4. The Secretary of State shall, at least 90 days before the last day for filing each annual list required by subsection 1, cause to be mailed to the registered limited-liability partnership a notice of the fee due pursuant to subsection 2 and a reminder to file the annual list required by subsection 1. The failure of any registered limited-liability partnership to receive a notice or form does not excuse it from complying with the provisions of this section.

5. If the list to be filed pursuant to the provisions of subsection 1 is defective, or the fee required by subsection 2 is not paid, the Secretary of State may return the list for correction or payment.

6. An annual list that is filed by a registered limited-liability partnership which is not in default more than 90 days before it is due shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

Sec. 25. NRS 87.541 is hereby amended to read as follows:

87.541 1. Each foreign registered limited-liability partnership doing business in this State shall, on or before the last day of the first month after the filing of its application for registration as a foreign registered limited-liability partnership with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its qualification to do business in this State occurs in each year, file with the Secretary of State a list, on a form furnished by him, that contains:

(a) The name of the foreign registered limited-liability partnership;

(b) The file number of the foreign registered limited-liability partnership, if known;

(c) The names of all its managing partners;

(d) The address, either residence or business, of each managing partner;

(e) The information required pursuant to NRS 77.310; and

(f) The signature of a managing partner of the foreign registered limited-liability partnership certifying that the list is true, complete and accurate.



* A B 1 4 6 *

2. Each list filed pursuant to this section must be accompanied by a declaration under penalty of perjury that the foreign registered limited-liability partnership:

(a) Has complied with the provisions of ~~NRS 360.780;~~ *sections 6 to 18, inclusive, of this act;* and

(b) Acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

3. Upon filing:

(a) The initial list required by this section, the foreign registered limited-liability partnership shall pay to the Secretary of State a fee of \$125.

(b) Each annual list required by this section, the foreign registered limited-liability partnership shall pay to the Secretary of State a fee of \$125.

4. If a managing partner of a foreign registered limited-liability partnership resigns and the resignation is not reflected on the annual or amended list of managing partners, the foreign registered limited-liability partnership or the managing partner shall pay to the Secretary of State a fee of \$75 to file the resignation.

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 1, cause to be mailed to each foreign registered limited-liability partnership which is required to comply with the provisions of NRS 87.541 to 87.544, inclusive, and which has not become delinquent, the blank forms to be completed and filed with him. Failure of any foreign registered limited-liability partnership to receive the forms does not excuse it from the penalty imposed by the provisions of NRS 87.541 to 87.544, inclusive.

6. If the list to be filed pursuant to the provisions of subsection 1 is defective or the fee required by subsection 3 is not paid, the Secretary of State may return the list for correction or payment.

7. An annual list for a foreign registered limited-liability partnership not in default which is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

Sec. 26. NRS 87A.290 is hereby amended to read as follows:

87A.290 1. A limited partnership shall, on or before the last day of the first month after the filing of its certificate of limited partnership with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of the filing of its certificate of limited partnership occurs, file with the Secretary of State, on a form furnished by him, a list that contains:

(a) The name of the limited partnership;



- 1 (b) The file number of the limited partnership, if known;
- 2 (c) The names of all of its general partners;
- 3 (d) The address, either residence or business, of each general
- 4 partner;
- 5 (e) The information required pursuant to NRS 77.310; and
- 6 (f) The signature of a general partner of the limited partnership
- 7 certifying that the list is true, complete and accurate.
- 8 ➔ Each list filed pursuant to this subsection must be accompanied
- 9 by a declaration under penalty of perjury that the limited partnership
- 10 has complied with the provisions of ~~NRS 360.780~~ *sections 6 to 18,*
- 11 *inclusive, of this act* and which acknowledges that pursuant to NRS
- 12 239.330, it is a category C felony to knowingly offer any false or
- 13 forged instrument for filing in the Office of the Secretary of State.
- 14 2. Except as otherwise provided in subsection 3, a limited
- 15 partnership shall, upon filing:
- 16 (a) The initial list required by subsection 1, pay to the Secretary
- 17 of State a fee of \$125.
- 18 (b) Each annual list required by subsection 1, pay to the
- 19 Secretary of State a fee of \$125.
- 20 3. A registered limited-liability limited partnership shall, upon
- 21 filing:
- 22 (a) The initial list required by subsection 1, pay to the Secretary
- 23 of State a fee of \$125.
- 24 (b) Each annual list required by subsection 1, pay to the
- 25 Secretary of State a fee of \$125.
- 26 4. If a general partner of a limited partnership resigns and the
- 27 resignation is not reflected on the annual or amended list of general
- 28 partners, the limited partnership or the resigning general partner
- 29 shall pay to the Secretary of State a fee of \$75 to file the resignation.
- 30 5. The Secretary of State shall, 90 days before the last day for
- 31 filing each annual list required by subsection 1, cause to be mailed
- 32 to each limited partnership which is required to comply with the
- 33 provisions of this section, and which has not become delinquent, a
- 34 notice of the fee due pursuant to the provisions of subsection 2 or 3,
- 35 as appropriate, and a reminder to file the annual list. Failure of any
- 36 limited partnership to receive a notice or form does not excuse it
- 37 from the penalty imposed by NRS 87A.300.
- 38 6. If the list to be filed pursuant to the provisions of subsection
- 39 1 is defective or the fee required by subsection 2 or 3 is not paid, the
- 40 Secretary of State may return the list for correction or payment.
- 41 7. An annual list for a limited partnership not in default that is
- 42 received by the Secretary of State more than 90 days before its due
- 43 date shall be deemed an amended list for the previous year and does
- 44 not satisfy the requirements of subsection 1 for the year to which the
- 45 due date is applicable.



* A B 1 4 6 *

8. A filing made pursuant to this section does not satisfy the provisions of NRS 87A.240 and may not be substituted for filings submitted pursuant to NRS 87A.240.

Sec. 27. NRS 87A.560 is hereby amended to read as follows:

87A.560 1. Each foreign limited partnership doing business in this State shall, on or before the last day of the first month after the filing of its application for registration as a foreign limited partnership with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its qualification to do business in this State occurs in each year, file with the Secretary of State a list, on a form furnished by him, that contains:

- (a) The name of the foreign limited partnership;
- (b) The file number of the foreign limited partnership, if known;
- (c) The names of all its general partners;
- (d) The address, either residence or business, of each general partner;
- (e) The information required pursuant to NRS 77.310; and
- (f) The signature of a general partner of the foreign limited partnership certifying that the list is true, complete and accurate.

2. Each list filed pursuant to this section must be accompanied by a declaration under penalty of perjury that the foreign limited partnership:

(a) Has complied with the provisions of ~~NRS 360.780;~~ *sections 6 to 18, inclusive, of this act;* and

(b) Acknowledges that pursuant to NRS 239.330 , it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

3. Upon filing:

(a) The initial list required by this section, the foreign limited partnership shall pay to the Secretary of State a fee of \$125.

(b) Each annual list required by this section, the foreign limited partnership shall pay to the Secretary of State a fee of \$125.

4. If a general partner of a foreign limited partnership resigns and the resignation is not reflected on the annual or amended list of general partners, the foreign limited partnership or the resigning general partner shall pay to the Secretary of State a fee of \$75 to file the resignation of the general partner.

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 1, cause to be mailed to each foreign limited partnership, which is required to comply with the provisions of NRS 87A.560 to 87A.600, inclusive, and which has not become delinquent, the blank forms to be completed and filed with him. Failure of any foreign limited partnership to



1 receive the forms does not excuse it from the penalty imposed by
2 the provisions of NRS 87A.560 to 87A.600, inclusive.

3 6. If the list to be filed pursuant to the provisions of subsection
4 1 is defective or the fee required by subsection 3 is not paid, the
5 Secretary of State may return the list for correction or payment.

6 7. An annual list for a foreign limited partnership not in default
7 which is received by the Secretary of State more than 90 days before
8 its due date shall be deemed an amended list for the previous year
9 and does not satisfy the requirements of subsection 1 for the year to
10 which the due date is applicable.

11 **Sec. 28.** NRS 88.395 is hereby amended to read as follows:

12 88.395 1. A limited partnership shall, on or before the last
13 day of the first month after the filing of its certificate of limited
14 partnership with the Secretary of State, and annually thereafter on or
15 before the last day of the month in which the anniversary date of the
16 filing of its certificate of limited partnership occurs, file with the
17 Secretary of State, on a form furnished by him, a list that contains:

18 (a) The name of the limited partnership;

19 (b) The file number of the limited partnership, if known;

20 (c) The names of all of its general partners;

21 (d) The address, either residence or business, of each general
22 partner;

23 (e) The information required pursuant to NRS 77.310; and

24 (f) The signature of a general partner of the limited partnership
25 certifying that the list is true, complete and accurate.

26 ➔ Each list filed pursuant to this subsection must be accompanied
27 by a declaration under penalty of perjury that the limited partnership
28 has complied with the provisions of ~~NRS 360.780~~ *sections 6 to 18,*
29 *inclusive, of this act* and which acknowledges that pursuant to NRS
30 239.330, it is a category C felony to knowingly offer any false or
31 forged instrument for filing in the Office of the Secretary of State.

32 2. Except as otherwise provided in subsection 3, a limited
33 partnership shall, upon filing:

34 (a) The initial list required by subsection 1, pay to the Secretary
35 of State a fee of \$125.

36 (b) Each annual list required by subsection 1, pay to the
37 Secretary of State a fee of \$125.

38 3. A registered limited-liability limited partnership shall, upon
39 filing:

40 (a) The initial list required by subsection 1, pay to the Secretary
41 of State a fee of \$125.

42 (b) Each annual list required by subsection 1, pay to the
43 Secretary of State a fee of \$175.

44 4. If a general partner of a limited partnership resigns and the
45 resignation is not reflected on the annual or amended list of general



* A B 1 4 6 *

1 partners, the limited partnership or the resigning general partner
2 shall pay to the Secretary of State a fee of \$75 to file the resignation.

3 5. The Secretary of State shall, 90 days before the last day for
4 filing each annual list required by subsection 1, cause to be mailed
5 to each limited partnership which is required to comply with the
6 provisions of this section, and which has not become delinquent, a
7 notice of the fee due pursuant to the provisions of subsection 2 or 3,
8 as appropriate, and a reminder to file the annual list. Failure of any
9 limited partnership to receive a notice or form does not excuse it
10 from the penalty imposed by NRS 88.400.

11 6. If the list to be filed pursuant to the provisions of subsection
12 1 is defective or the fee required by subsection 2 or 3 is not paid, the
13 Secretary of State may return the list for correction or payment.

14 7. An annual list for a limited partnership not in default that is
15 received by the Secretary of State more than 90 days before its due
16 date shall be deemed an amended list for the previous year and does
17 not satisfy the requirements of subsection 1 for the year to which the
18 due date is applicable.

19 8. A filing made pursuant to this section does not satisfy the
20 provisions of NRS 88.355 and may not be substituted for filings
21 submitted pursuant to NRS 88.355.

22 **Sec. 29.** NRS 88.591 is hereby amended to read as follows:

23 88.591 1. Each foreign limited partnership doing business in
24 this State shall, on or before the last day of the first month after the
25 filing of its application for registration as a foreign limited
26 partnership with the Secretary of State, and annually thereafter on or
27 before the last day of the month in which the anniversary date of its
28 qualification to do business in this State occurs in each year, file
29 with the Secretary of State a list, on a form furnished by him, that
30 contains:

- 31 (a) The name of the foreign limited partnership;
32 (b) The file number of the foreign limited partnership, if known;
33 (c) The names of all its general partners;
34 (d) The address, either residence or business, of each general
35 partner;
36 (e) The information required pursuant to NRS 77.310; and
37 (f) The signature of a general partner of the foreign limited
38 partnership certifying that the list is true, complete and accurate.

39 2. Each list filed pursuant to this section must be accompanied
40 by a declaration under penalty of perjury that the foreign limited
41 partnership:

- 42 (a) Has complied with the provisions of ~~NRS 360.780;~~
43 *sections 6 to 18, inclusive, of this act;* and



(b) Acknowledges that pursuant to NRS 239.330 , it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

3. Upon filing:

(a) The initial list required by this section, the foreign limited partnership shall pay to the Secretary of State a fee of \$125.

(b) Each annual list required by this section, the foreign limited partnership shall pay to the Secretary of State a fee of \$125.

4. If a general partner of a foreign limited partnership resigns and the resignation is not reflected on the annual or amended list of general partners, the foreign limited partnership or the resigning general partner shall pay to the Secretary of State a fee of \$75 to file the resignation of the general partner.

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 1, cause to be mailed to each foreign limited partnership, which is required to comply with the provisions of NRS 88.591 to 88.5945, inclusive, and which has not become delinquent, the blank forms to be completed and filed with him. Failure of any foreign limited partnership to receive the forms does not excuse it from the penalty imposed by the provisions of NRS 88.591 to 88.5945, inclusive.

6. If the list to be filed pursuant to the provisions of subsection 1 is defective or the fee required by subsection 3 is not paid, the Secretary of State may return the list for correction or payment.

7. An annual list for a foreign limited partnership not in default which is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

Sec. 30. NRS 88A.600 is hereby amended to read as follows:

88A.600 1. A business trust formed pursuant to this chapter shall, on or before the last day of the first month after the filing of its certificate of trust with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of the filing of its certificate of trust with the Secretary of State occurs, file with the Secretary of State, on a form furnished by him, a list signed by at least one trustee that contains the name and street address of at least one trustee and the information required pursuant to NRS 77.310. Each list filed pursuant to this subsection must be accompanied by a declaration under penalty of perjury that the business trust:

(a) Has complied with the provisions of ~~NRS 360.780;~~ *sections 6 to 18, inclusive, of this act;* and



(b) Acknowledges that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

2. Upon filing:

(a) The initial list required by subsection 1, the business trust shall pay to the Secretary of State a fee of \$125.

(b) Each annual list required by subsection 1, the business trust shall pay to the Secretary of State a fee of \$125.

3. If a trustee of a business trust resigns and the resignation is not reflected on the annual or amended list of trustees, the business trust or the resigning trustee shall pay to the Secretary of State a fee of \$75 to file the resignation.

4. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 1, cause to be mailed to each business trust which is required to comply with the provisions of NRS 88A.600 to 88A.660, inclusive, and which has not become delinquent, the blank forms to be completed and filed with him. Failure of a business trust to receive the forms does not excuse it from the penalty imposed by law.

5. An annual list for a business trust not in default which is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year.

Sec. 31. NRS 88A.732 is hereby amended to read as follows:

88A.732 1. Each foreign business trust doing business in this State shall, on or before the last day of the first month after the filing of its application for registration as a foreign business trust with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its qualification to do business in this State occurs in each year, file with the Secretary of State a list, on a form furnished by him, that contains:

(a) The name of the foreign business trust;

(b) The file number of the foreign business trust, if known;

(c) The name of at least one of its trustees;

(d) The address, either residence or business, of the trustee listed pursuant to paragraph (c);

(e) The information required pursuant to NRS 77.310; and

(f) The signature of a trustee of the foreign business trust certifying that the list is true, complete and accurate.

2. Each list required to be filed pursuant to this section must be accompanied by a declaration under penalty of perjury that the foreign business trust:

(a) Has complied with the provisions of ~~NRS 360.780;~~ *sections 6 to 18, inclusive, of this act;* and



(b) Acknowledges that pursuant to NRS 239.330 , it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

3. Upon filing:

(a) The initial list required by this section, the foreign business trust shall pay to the Secretary of State a fee of \$125.

(b) Each annual list required by this section, the foreign business trust shall pay to the Secretary of State a fee of \$125.

4. If a trustee of a foreign business trust resigns and the resignation is not reflected on the annual or amended list of trustees, the foreign business trust or the resigning trustee shall pay to the Secretary of State a fee of \$75 to file the resignation.

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 1, cause to be mailed to each foreign business trust which is required to comply with the provisions of NRS 88A.732 to 88A.738, inclusive, and which has not become delinquent, the blank forms to be completed and filed with him. Failure of any foreign business trust to receive the forms does not excuse it from the penalty imposed by the provisions of NRS 88A.732 to 88A.738, inclusive.

6. If the list to be filed pursuant to the provisions of subsection 1 is defective or the fee required by subsection 3 is not paid, the Secretary of State may return the list for correction or payment.

7. An annual list for a foreign business trust not in default which is received by the Secretary of State more than 90 days before its due date shall be deemed an amended list for the previous year and does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

Sec. 32. NRS 89.250 is hereby amended to read as follows:

89.250 1. Except as otherwise provided in subsection 2, a professional association shall, on or before the last day of the first month after the filing of its articles of association with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its organization occurs in each year, file with the Secretary of State a list showing the names and addresses, either residence or business, of all members and employees in the professional association and certifying that all members and employees are licensed to render professional service in this State.

2. A professional association organized and practicing pursuant to the provisions of this chapter and NRS 623.349 shall, on or before the last day of the first month after the filing of its articles of association with the Secretary of State, and annually thereafter on or before the last day of the month in which the anniversary date of its



1 organization occurs in each year, file with the Secretary of State a
2 list:

3 (a) Showing the names and addresses, either residence or
4 business, of all members and employees of the professional
5 association who are licensed or otherwise authorized by law to
6 render professional service in this State;

7 (b) Certifying that all members and employees who render
8 professional service are licensed or otherwise authorized by law to
9 render professional service in this State; and

10 (c) Certifying that all members who are not licensed to render
11 professional service in this State do not render professional service
12 on behalf of the professional association except as authorized by
13 law.

14 3. Each list filed pursuant to this section must be:

15 (a) Made on a form furnished by the Secretary of State and must
16 not contain any fiscal or other information except that expressly
17 called for by this section.

18 (b) Signed by the chief executive officer of the professional
19 association.

20 (c) Accompanied by a declaration under penalty of perjury that
21 the professional association:

22 (1) Has complied with the provisions of ~~NRS 360.780;~~
23 *sections 6 to 18, inclusive, of this act;* and

24 (2) Acknowledges that pursuant to NRS 239.330, it is a
25 category C felony to knowingly offer any false or forged instrument
26 for filing in the Office of the Secretary of State.

27 4. Upon filing:

28 (a) The initial list required by this section, the professional
29 association shall pay to the Secretary of State a fee of \$125.

30 (b) Each annual list required by this section, the professional
31 association shall pay to the Secretary of State a fee of \$125.

32 **Sec. 33.** NRS 244.335 is hereby amended to read as follows:

33 244.335 1. Except as otherwise provided in subsections 2, 3
34 and 4, a board of county commissioners may:

35 (a) Except as otherwise provided in NRS 244.331 to 244.3345,
36 inclusive, 598D.150 and 640C.100, regulate all character of lawful
37 trades, callings, industries, occupations, professions and business
38 conducted in its county outside of the limits of incorporated cities
39 and towns.

40 (b) Except as otherwise provided in NRS 244.3359 and 576.128,
41 fix, impose and collect a license tax for revenue or for regulation, or
42 for both revenue and regulation, on such trades, callings, industries,
43 occupations, professions and business.

44 2. The county license boards have the exclusive power in their
45 respective counties to regulate entertainers employed by an



* A B 1 4 6 *

1 entertainment by referral service and the business of conducting a
2 dancing hall, escort service, entertainment by referral service or
3 gambling game or device permitted by law, outside of an
4 incorporated city. The county license boards may fix, impose and
5 collect license taxes for revenue or for regulation, or for both
6 revenue and regulation, on such employment and businesses.

7 3. A board of county commissioners shall not require that a
8 person who is licensed as a contractor pursuant to chapter 624 of
9 NRS obtain more than one license to engage in the business of
10 contracting or pay more than one license tax related to engaging in
11 the business of contracting, regardless of the number of
12 classifications or subclassifications of licensing for which the person
13 is licensed pursuant to chapter 624 of NRS.

14 4. The board of county commissioners or county license board
15 shall not require a person to obtain a license or pay a license tax on
16 the sole basis that the person is a professional. No license to engage
17 in any type of business may be granted unless the applicant for the
18 license signs an affidavit affirming that the business has complied
19 with the provisions of ~~NRS 360.780~~ *sections 6 to 18, inclusive, of*
20 *this act*. The county license board shall provide upon request an
21 application for a business license pursuant to ~~NRS 360.780~~
22 *sections 6 to 18, inclusive, of this act*. As used in this subsection,
23 “professional” means a person who:

24 (a) Holds a license, certificate, registration, permit or similar
25 type of authorization issued by a regulatory body as defined in NRS
26 622.060, or who is regulated pursuant to the Nevada Supreme Court
27 Rules; and

28 (b) Practices his profession for any type of compensation as an
29 employee.

30 5. No license to engage in business as a seller of tangible
31 personal property may be granted unless the applicant for the license
32 presents written evidence that:

33 (a) The Department of Taxation has issued or will issue a permit
34 for this activity, and this evidence clearly identifies the business by
35 name; or

36 (b) Another regulatory agency of the State has issued or will
37 issue a license required for this activity.

38 6. Any license tax levied for the purposes of NRS 244.3358 or
39 244A.597 to 244A.655, inclusive, constitutes a lien upon the real
40 and personal property of the business upon which the tax was levied
41 until the tax is paid. The lien has the same priority as a lien for
42 general taxes. The lien must be enforced:

43 (a) By recording in the office of the county recorder, within 6
44 months after the date on which the tax became delinquent or was



1 otherwise determined to be due and owing, a notice of the tax lien
2 containing the following:

- 3 (1) The amount of tax due and the appropriate year;
- 4 (2) The name of the record owner of the property;
- 5 (3) A description of the property sufficient for identification;

6 and

7 (4) A verification by the oath of any member of the board of
8 county commissioners or the county fair and recreation board; and

9 (b) By an action for foreclosure against the property in the same
10 manner as an action for foreclosure of any other lien, commenced
11 within 2 years after the date of recording of the notice of the tax
12 lien, and accompanied by appropriate notice to other lienholders.

13 7. The board of county commissioners may delegate the
14 authority to enforce liens from taxes levied for the purposes of NRS
15 244A.597 to 244A.655, inclusive, to the county fair and recreation
16 board. If the authority is so delegated, the board of county
17 commissioners shall revoke or suspend the license of a business
18 upon certification by the county fair and recreation board that the
19 license tax has become delinquent, and shall not reinstate the license
20 until the tax is paid. Except as otherwise provided in NRS 239.0115
21 and 244.3357, all information concerning license taxes levied by an
22 ordinance authorized by this section or other information concerning
23 the business affairs or operation of any licensee obtained as a result
24 of the payment of such license taxes or as the result of any audit or
25 examination of the books by any authorized employee of a county
26 fair and recreation board of the county for any license tax levied for
27 the purpose of NRS 244A.597 to 244A.655, inclusive, is
28 confidential and must not be disclosed by any member, officer or
29 employee of the county fair and recreation board or the county
30 imposing the license tax unless the disclosure is authorized by the
31 affirmative action of a majority of the members of the appropriate
32 county fair and recreation board. Continuing disclosure may be so
33 authorized under an agreement with the Department of Taxation *or*
34 *Secretary of State* for the exchange of information concerning
35 taxpayers.

36 **Sec. 34.** NRS 268.095 is hereby amended to read as follows:

37 268.095 1. Except as otherwise provided in subsection 4, the
38 city council or other governing body of each incorporated city in
39 this State, whether organized under general law or special charter,
40 may:

41 (a) Except as otherwise provided in subsection 2 and NRS
42 268.0968 and 576.128, fix, impose and collect for revenues or for
43 regulation, or both, a license tax on all character of lawful trades,
44 callings, industries, occupations, professions and businesses
45 conducted within its corporate limits.



(b) Assign the proceeds of any one or more of such license taxes to the county within which the city is situated for the purpose or purposes of making the proceeds available to the county:

(1) As a pledge as additional security for the payment of any general obligation bonds issued pursuant to NRS 244A.597 to 244A.655, inclusive;

(2) For redeeming any general obligation bonds issued pursuant to NRS 244A.597 to 244A.655, inclusive;

(3) For defraying the costs of collecting or otherwise administering any such license tax so assigned, of the county fair and recreation board and of officers, agents and employees hired thereby, and of incidentals incurred thereby;

(4) For operating and maintaining recreational facilities under the jurisdiction of the county fair and recreation board;

(5) For improving, extending and bettering recreational facilities authorized by NRS 244A.597 to 244A.655, inclusive; and

(6) For constructing, purchasing or otherwise acquiring such recreational facilities.

(c) Pledge the proceeds of any tax imposed on the revenues from the rental of transient lodging pursuant to this section for the payment of any general or special obligations issued by the city for a purpose authorized by the laws of this State.

(d) Use the proceeds of any tax imposed pursuant to this section on the revenues from the rental of transient lodging:

(1) To pay the principal, interest or any other indebtedness on any general or special obligations issued by the city pursuant to the laws of this State;

(2) For the expense of operating or maintaining, or both, any facilities of the city; and

(3) For any other purpose for which other money of the city may be used.

2. The city council or other governing body of an incorporated city shall not require that a person who is licensed as a contractor pursuant to chapter 624 of NRS obtain more than one license to engage in the business of contracting or pay more than one license tax related to engaging in the business of contracting, regardless of the number of classifications or subclassifications of licensing for which the person is licensed pursuant to chapter 624 of NRS.

3. The proceeds of any tax imposed pursuant to this section that are pledged for the repayment of general obligations may be treated as "pledged revenues" for the purposes of NRS 350.020.

4. The city council or other governing body of an incorporated city shall not require a person to obtain a license or pay a license tax on the sole basis that the person is a professional. No license to engage in any type of business may be granted unless the applicant



1 for the license signs an affidavit affirming that the business has
2 complied with the provisions of ~~[NRS 360.780.]~~ *sections 6 to 18,*
3 *inclusive, of this act.* The city licensing agency shall provide upon
4 request an application for a business license pursuant to ~~[NRS~~
5 ~~360.780.]~~ *sections 6 to 18, inclusive, of this act.* As used in this
6 subsection, "professional" means a person who:

7 (a) Holds a license, certificate, registration, permit or similar
8 type of authorization issued by a regulatory body as defined in NRS
9 622.060, or who is regulated pursuant to the Nevada Supreme Court
10 Rules; and

11 (b) Practices his profession for any type of compensation as an
12 employee.

13 5. No license to engage in business as a seller of tangible
14 personal property may be granted unless the applicant for the license
15 presents written evidence that:

16 (a) The Department of Taxation has issued or will issue a permit
17 for this activity, and this evidence clearly identifies the business by
18 name; or

19 (b) Another regulatory agency of the State has issued or will
20 issue a license required for this activity.

21 6. Any license tax levied under the provisions of this section
22 constitutes a lien upon the real and personal property of the business
23 upon which the tax was levied until the tax is paid. The lien has the
24 same priority as a lien for general taxes. The lien must be enforced:

25 (a) By recording in the office of the county recorder, within 6
26 months following the date on which the tax became delinquent or
27 was otherwise determined to be due and owing, a notice of the tax
28 lien containing the following:

29 (1) The amount of tax due and the appropriate year;

30 (2) The name of the record owner of the property;

31 (3) A description of the property sufficient for identification;

32 and

33 (4) A verification by the oath of any member of the board of
34 county commissioners or the county fair and recreation board; and

35 (b) By an action for foreclosure against such property in the
36 same manner as an action for foreclosure of any other lien,
37 commenced within 2 years after the date of recording of the notice
38 of the tax lien, and accompanied by appropriate notice to other
39 lienholders.

40 7. The city council or other governing body of each
41 incorporated city may delegate the power and authority to enforce
42 such liens to the county fair and recreation board. If the authority is
43 so delegated, the governing body shall revoke or suspend the license
44 of a business upon certification by the board that the license tax has
45 become delinquent, and shall not reinstate the license until the tax is



1 paid. Except as otherwise provided in NRS 239.0115 and 268.0966,
2 all information concerning license taxes levied by an ordinance
3 authorized by this section or other information concerning the
4 business affairs or operation of any licensee obtained as a result of
5 the payment of those license taxes or as the result of any audit or
6 examination of the books of the city by any authorized employee of
7 a county fair and recreation board for any license tax levied for the
8 purpose of NRS 244A.597 to 244A.655, inclusive, is confidential
9 and must not be disclosed by any member, official or employee of
10 the county fair and recreation board or the city imposing the license
11 tax unless the disclosure is authorized by the affirmative action of a
12 majority of the members of the appropriate county fair and
13 recreation board. Continuing disclosure may be so authorized under
14 an agreement with the Department of Taxation *or the Secretary of*
15 *State* for the exchange of information concerning taxpayers.

16 8. The powers conferred by this section are in addition and
17 supplemental to, and not in substitution for, and the limitations
18 imposed by this section do not affect the powers conferred by, any
19 other law. No part of this section repeals or affects any other law or
20 any part thereof, it being intended that this section provide a
21 separate method of accomplishing its objectives, and not an
22 exclusive one.

23 **Sec. 35.** NRS 372.220 is hereby amended to read as follows:

24 372.220 1. Every retailer who sells tangible personal
25 property for storage, use or other consumption in this State shall
26 register with the Department and give:

27 (a) The name and address of all agents operating in this State.

28 (b) The location of all distribution or sales houses or offices or
29 other places of business in this State.

30 (c) Such other information as the Department may require.

31 2. Every business that purchases tangible personal property for
32 storage, use or other consumption in this State shall, at the time the
33 business obtains a business license pursuant to ~~NRS 360.780,~~
34 *sections 6 to 18, inclusive, of this act,* register with the Department
35 on a form prescribed by the Department. As used in this section,
36 "business" has the meaning ascribed to it in ~~NRS 360.765,~~ *section*
37 *7 of this act.*

38 **Sec. 36.** NRS 459.3824 is hereby amended to read as follows:

39 459.3824 1. The owner or operator of a facility shall pay to
40 the Division an annual fee based on the fiscal year. The annual fee
41 for each facility is the sum of a base fee set by the State
42 Environmental Commission and any additional fee imposed by the
43 Commission pursuant to subsection 2. The annual fee must be
44 prorated and may not be refunded.



2. The State Environmental Commission may impose an additional fee upon the owner or operator of a facility in an amount determined by the Commission to be necessary to enable the Division to carry out its duties pursuant to NRS 459.380 to 459.3874, inclusive, and any regulations adopted pursuant thereto. The additional fee must be based on a graduated schedule adopted by the Commission which takes into consideration the quantity of hazardous substances located at each facility.

3. After the payment of the initial annual fee, the Division shall send the owner or operator of a facility a bill in July for the annual fee for the fiscal year then beginning which is based on the applicable reports for the preceding year.

4. The State Environmental Commission may modify the amount of the annual fee required pursuant to this section and the timing for payment of the annual fee:

(a) To include consideration of any fee paid to the Division for a permit to construct a new process or commence operation of a new process pursuant to NRS 459.3829; and

(b) If any regulations adopted pursuant to NRS 459.380 to 459.3874, inclusive, require such a modification.

5. The owner or operator of a facility shall submit, with any payment required by this section, the business license number assigned by the ~~[Department of Taxation]~~ *Secretary of State* upon compliance by the owner with ~~[NRS 360.780.]~~ *the provisions of sections 6 to 18, inclusive, of this act.*

6. All fees, fines, penalties and other money collected pursuant to NRS 459.380 to 459.3874, inclusive, and any regulations adopted pursuant thereto, other than a fine collected pursuant to subsection 3 of NRS 459.3834, must be deposited with the State Treasurer for credit to the Fund for Precaution Against Chemical Accidents, which is hereby created as a special revenue fund. All interest earned on the money in the Fund must be credited to the Fund.

Sec. 37. NRS 616B.679 is hereby amended to read as follows:

616B.679 1. Each application must include:

(a) The applicant's name and title of his position with the employee leasing company.

(b) The applicant's age, place of birth and social security number.

(c) The applicant's address.

(d) The business address of the employee leasing company.

(e) The business address of the registered agent of the employee leasing company, if the applicant is not the registered agent.

(f) If the applicant is a:

(1) Partnership, the name of the partnership and the name, address, age, social security number and title of each partner.



* A B 1 4 6 *

(2) Corporation, the name of the corporation and the name, address, age, social security number and title of each officer of the corporation.

(g) Proof of:

(1) Compliance with the provisions of ~~NRS 360.780.]~~ *sections 6 to 18, inclusive, of this act.*

(2) The payment of any premiums for industrial insurance required by chapters 616A to 617, inclusive, of NRS.

(3) The payment of contributions or payments in lieu of contributions required by chapter 612 of NRS.

(4) Insurance coverage for any benefit plan from an insurer authorized pursuant to title 57 of NRS that is offered by the employee leasing company to its employees.

(h) Any other information the Administrator requires.

2. Each application must be notarized and signed under penalty of perjury:

(a) If the applicant is a sole proprietorship, by the sole proprietor.

(b) If the applicant is a partnership, by each partner.

(c) If the applicant is a corporation, by each officer of the corporation.

3. An applicant shall submit to the Administrator any change in the information required by this section within 30 days after the change occurs. The Administrator may revoke the certificate of registration of an employee leasing company which fails to comply with the provisions of NRS 616B.670 to 616B.697, inclusive.

4. If an insurer cancels an employee leasing company's policy, the insurer shall immediately notify the Administrator in writing. The notice must comply with the provisions of NRS 687B.310 to 687B.355, inclusive, and must be served personally on or sent by first-class mail or electronic transmission to the Administrator.

Sec. 38. NRS 360.760, 360.765, 360.767, 360.773, 360.774, 360.775, 360.780, 360.782, 360.784, 360.787, 360.790, 360.795, 360.796 and 360.798 are hereby repealed.

Sec. 39. 1. Except as otherwise provided in subsection 2, a person who holds a state business license which was issued pursuant to NRS 360.760 to 360.798, inclusive, before January 1, 2010, and which is not expired or revoked:

(a) Shall be deemed to hold a state business license issued pursuant to sections 6 to 18, inclusive, of this act until the date of expiration of his state business license issued pursuant to NRS 360.760 to 360.798, inclusive; and

(b) Is not required to obtain a state business license pursuant to sections 6 to 18, inclusive, of this act until the expiration of his state



- 1 business license issued pursuant to NRS 360.760 to 360.798.
2 inclusive.
- 3 2. If a person who holds a state business license which was
4 issued pursuant to NRS 360.760 to 360.798, inclusive, before
5 January 1, 2010, and which is not expired or revoked is a business
6 that is required to file an annual list with the Secretary of State
7 pursuant to title 7 of NRS, the person:
- 8 (a) Shall be deemed to hold a state business license issued
9 pursuant to sections 6 to 18, inclusive, of this act until the date on
10 which the person is required to file an annual list pursuant to title 7
11 of NRS; and
- 12 (b) Is required to obtain a state business license pursuant to
13 sections 6 to 18, inclusive, of this act at the time of filing the annual
14 list pursuant to title 7 of NRS, except that the amount of the fee for
15 obtaining the state business license pursuant to sections 6 to 18,
16 inclusive, of this act must be prorated to reflect credit for the period
17 remaining before expiration of the state business license issued
18 pursuant to NRS 360.760 to 360.798, inclusive.
- 19 **Sec. 40.** This act becomes effective on January 1, 2010.

LEADLINES OF REPEALED SECTIONS

- 360.760 Definitions.**
- 360.765 "Business" defined.**
- 360.767 "Exhibition" defined.**
- 360.773 "State business license" defined.**
- 360.774 "Unauthorized alien" defined.**
- 360.775 "Wages" defined.**
- 360.780 State business license required; application and fee for license; activities constituting conduct of business; participation in exhibition.**
- 360.782 Limitation on number of licenses natural person is required to obtain.**
- 360.784 Annual fee for license: Amount; submission; penalty for late payment.**
- 360.787 Payment of licensing fees by operator of facility where exhibition is held; regulations.**
- 360.790 Deposit of proceeds in State General Fund.**
- 360.795 Confidentiality of records and files of Department.**
- 360.796 Unlawful hiring or employment of unauthorized alien: Hearing; administrative fine; regulations.**



**360.798 Enforcement of provisions: Revocation or
suspension of license; denial of new license.**

③0



★ A B 1 4 6 ★