REQUIRES TWO-THIRDS MAJORITY VOTE
(§§ 17, 19)

S.B. 252

SENATE BILL NO. 252–COMMITTEE ON REVENUE AND ECONOMIC DEVELOPMENT

(ON BEHALF OF THE DEPARTMENT OF ADMINISTRATION)

MARCH 11, 2015

Referred to Committee on Revenue and Economic Development

SUMMARY—Revises provisions governing the state business license fee. (BDR 32-1185)

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

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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 business; revising provisions governing the imposition, collection and enforcement of the state business license fee to establish a quarterly business license fee based on the Nevada gross revenue of a business; revising provisions relating to the issuance of state business licenses and transferring certain responsibilities from the Secretary of State to the Department of Taxation; providing penalties; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law imposes an annual fee of $200 for a state business license that must be paid to the Secretary of State. (NRS 76.100, 76.130) On July 1, 2015, this fee is scheduled to change to $100. (Chapter 429, Statutes of Nevada 2009, as last amended by chapter 518, Statutes of Nevada 2013, at p. 3426)

Section 163 of this bill repeals the provisions of existing law governing the annual state business license fee, and **section 19** of this bill instead requires a person who conducts a business in this State to pay a quarterly state business license fee that is based on the industry in which the business is primarily engaged and the Nevada gross revenue of the business. **Section 3** of this bill sets forth the businesses that are required to pay the quarterly business license fee and the businesses that are exempt from that requirement. In accordance with **section 6** of this bill, the Nevada gross revenue of a business is determined by taking the amount of the gross revenue of the business calculated in accordance with **section 5** of this bill, situsing the gross revenue to Nevada pursuant to **section 21** of this bill and making certain subtractions under **section 20** of this bill. The amount of the quarterly state business license fee owed by a business is set forth in the tables enacted in **sections 22-49** of this bill. **Section 164** of this bill provides that the effective date of this bill is July 1, 2015.

Sections 1-62 of this bill provide for the administration, collection and enforcement of the quarterly state business license fee by the Department of Taxation. **Section 51** of this bill: (1) authorizes the Department to revoke the state business license of a person who fails to pay the quarterly business license fee; and (2) requires the Secretary of State to revoke the charter or authority to transact business in this State of a business entity whose state business license is revoked by the Department. **Sections 51, 76, 77, 79, 81, 83, 85, 87, 89, 91, 93, 95, 97, 99, 101 and 103** of this bill prohibit the Department from issuing a new state business license, and prohibit the Secretary of State from reinstating a business entity's charter or authority to transact business in this State, unless the state business license fee is paid. **Section 65** of this bill authorizes the Department to impose the penalties and interest applicable to other fees and taxes collected by the Department if a person who conducted a business fails to pay the state business license fee. However, under **section 161** of this bill, no penalties or interest may be imposed for a failure to pay the quarterly state business license fee which occurs before September 1, 2016.

Sections 75, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100 and 102 of this bill change references to the current state business license so that a business entity must file with its initial and annual list a declaration under penalty of perjury that it has complied with the provisions governing the quarterly business license fee established by this bill.

Sections 69-74 and 104-159 of this bill change references to the existing state business license issued by the Secretary of State to refer to the state business license issued by the Department of Taxation.

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

Section 1. Title 32 of NRS is hereby amended by adding thereto a new chapter to consist of the provisions set forth as sections 2 to 62, inclusive, of this act.

Sec. 2. ***As used in this chapter, unless the context otherwise requires, the words and terms defined in sections 3 to 11, inclusive, of this act have the meanings ascribed to them in those sections.***

Sec. 3. ***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 engaging in a business if the person is required to file with the Internal Revenue Service a Schedule C (Form 1040), Profit or Loss From Business, or its equivalent or successor form, a Schedule E (Form 1040), Supplemental Income and Loss, or its equivalent or successor form, or a Schedule F

(Form 1040), Profit or Loss From Farming, or its equivalent or successor form, for that activity; or

(c) Any entity organized pursuant to title 7 of NRS, including, without limitation, those entities required to file with the Secretary of State, whether or not the entity performs a service or engages in a business for profit.

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 natural person who operates a business from his or her 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 organized pursuant to chapter 82 or 84 of NRS.

(f) A credit union organized under the provisions of chapter 678 of NRS or the Federal Credit Union Act.

(g) A grantor trust as defined by sections 671 and 7701(a)(30)(E) of the Internal Revenue Code, 26 U.S.C. §§ 671 and 7701(a)(30)(E), all of the grantors and beneficiaries of which are natural persons or charitable entities as described in section 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3), excluding a trust taxable as a business entity pursuant to 26 C.F.R. § 301.7701-4(b).

(h) An estate of a natural person as defined by section 7701(a)(30)(D) of the Internal Revenue Code, 26 U.S.C. § 7701(a)(3)(D), excluding an estate taxable as a business entity pursuant to 26 C.F.R. § 301.7701-4b.

(i) A real estate investment trust, as defined by section 856 of the Internal Revenue Code, 26 U.S.C. § 856, and its qualified real estate investment trust subsidiaries, as defined by section 856(i)(2) of the Internal Revenue Code, 26 U.S.C. § 856(i)(2), except that:

(1) A real estate investment trust with any amount of its assets in direct holdings of real estate, other than real estate it occupies for business purposes, as opposed to holding interests in limited partnerships or other entities that directly hold the real estate, is a business pursuant to this section; and

(2) A limited partnership or other entity that directly holds the real estate as described in subparagraph (1) is a business pursuant to this section, without regard to whether a real estate investment trust holds an interest in it.

(j) A real estate mortgage investment conduit, as defined by section 860D of the Internal Revenue Code, 26 U.S.C. § 860D.

(k) A trust qualified under section 401(a) of the Internal Revenue Code, 26 U.S.C. § 401(a).

(l) A passive entity.

Sec. 4. ***"Fiscal year" means the 12-month period beginning on the first day of July and ending on the last day of June.***

Sec. 5. ***1. Except as otherwise provided in this section, "gross revenue" means the total amount realized by a person from the conduct of a business in this State, without deduction for the cost of goods sold or other expenses incurred, that contributes to the production of gross income, including, without limitation, the fair market value of any property and any services received, and any debt transferred or forgiven as consideration.***

2. The term includes, without limitation:

(a) Amounts realized from the sale, exchange or other disposition of a business's property;

(b) Amounts realized from a business's performance of services;

(c) Amounts realized from another's possession of a business's property or capital; and

(d) Any combination of those amounts.

3. The term does not include amounts realized from the sale, exchange, disposition or other grant of the right to use trademarks, trade names, patents, copyrights and similar intellectual property.

Sec. 6. ***"Nevada gross revenue" means the gross revenue of a person from conducting a business in this State, as adjusted pursuant to section 20 of this act and sitused to this State pursuant to section 21 of this act.***

Sec. 7. ***"North American Industrial Classification System" or "NAICS" means the 2012 North American Industrial Classification System published by the Bureau of the Census of the United States Department of Commerce.***

Sec. 8. ***1. "Pass-through revenue" means:***

(a) Revenue received by a business that is required by law or fiduciary duty to be distributed to another person or governmental entity;

(b) Taxes collected from a third party by a business and remitted by the business to a taxing authority;

(c) Reimbursement for advances made by a business on behalf of a customer or client, other than with respect to services rendered or with respect to purchases of goods by the business in carrying out the business in which it engages;

(d) Revenue received by a business that is mandated by contract or subcontract to be distributed to another only if the revenue constitutes:

(1) Sales commissions that are paid to a person who is not an employee of the business, including, without limitation, a split-fee real estate commission;

(2) The tax basis of securities underwritten by the business, as determined for the purposes of federal income taxation; and

(3) Subcontracting payments under a contract or subcontract entered into by a business to provide services, labor or materials in connection with the actual or proposed design, construction, remodeling, remediation or repair of improvements on real property or the location of the boundaries of real property;

(e) Revenue received by a business that provides legal services only if the revenue received by the business is:

(1) Mandated by law, fiduciary duty or contract to be distributed to a claimant by the claimant's attorney or to another on behalf of a claimant by the claimant's attorney, including, without limitation, revenue received:

(I) For damages due to a client represented by the business;

(II) That are subject to a lien or other contractual obligation arising out of the representation provided by the business, other than fees owed to the business for the provision of legal services;

(III) That are subject to a subrogation interest or other third-party contractual claim; and

(IV) That are required to be paid to another attorney who provided legal services in a matter and who is not a member, partner, shareholder or employee of the business; and

(2) Reimbursement of the expenses incurred by the business in providing legal services to a claimant that are specific to the claimant's matter and that are not general operating expenses of the business; or

(f) Revenue received by a business that is part of an affiliated group from another member of the affiliated group.

2. As used in this section:

(a) "Affiliated group" means a group of two or more businesses, each of which is controlled by one or more common owners or by one or more members of the group.

(b) "Controlled by" means the direct or indirect ownership, control or possession of the power to vote 50 percent of the outstanding voting securities of a business.

(c) "Sales commission" means:

(1) Any form of compensation paid to a person for engaging in an act for which a license is required pursuant to chapter 645 of NRS; or

(2) Compensation paid to a sales representative by a principal in an amount that is based on the amount or level of certain orders for or sales on behalf of the principal and that the principal is required to report on Internal Revenue Service Form 1099-MISC, Miscellaneous Income.

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

Sec. 10. *"State business license fee" means the business license fee required to be paid pursuant to this chapter.*

Sec. 11. *"Wages" means any remuneration paid for personal services, including, without limitation, commissions, and bonuses and remuneration payable in any medium other than cash.*

Sec. 12. *1. For the purposes of this chapter, a business is a "passive entity" only if:*

(a) The business is a general partnership, limited-liability partnership or limited partnership or a trust, other than a business trust;

(b) During the period for which gross revenue of the business is reported pursuant to section 19 of this act, the business's federal gross income consists of at least 90 percent of the following income:

(1) Dividends, interest, foreign currency exchange gain, periodic and nonperiodic payments with respect to notional principal contracts, option premiums, cash settlements or termination payments with respect to a financial instrument, and income from a limited-liability company;

(2) Capital gains from the sale of real property, gains from the sale of commodities traded on a commodities exchange and gains from the sale of securities; and

(3) Royalties, bonuses or delay rental income from mineral properties and income from other non-operating mineral interests; and

(c) The business does not receive more than 10 percent of its federal gross income from conducting an active trade or business.

2. As used in paragraph (b) of subsection 1, the term "income" does not include any:

(a) Rent; or

(b) Income received by a non-operator from mineral properties under a joint operating agreement if the non-operator is a member of an affiliated group and another member of that group is the operator under that joint operating agreement.

3. For the purposes of paragraph (c) of subsection 1:

(a) Except as otherwise provided in this subsection, a business is "conducting an active trade or business" if:

(1) The activities being carried on by the business include one or more active operations that form a part of the process of earning income or profit, and the entity performs active management and operating functions; or

(2) Any assets, including, without limitation, royalties, patents, trademarks and other intangible assets, held by the business are used in the active trade or business of one or more related entities.

(b) The ownership of a royalty interest or a non-operating working interest in mineral rights does not constitute the conduct of an active trade or business.

(c) The payment of compensation to employees or independent contractors for financial or legal services reasonably necessary for the operation of a business does not constitute the conduct of an active trade or business.

(d) Holding a seat on the board of directors of a business does not by itself constitute the conduct of an active trade or business.

(e) Activities performed by a business include activities performed by persons outside the business, including independent contractors, to the extent that those persons perform services on behalf of the business and those services constitute all or any part of the business's trade or business.

Sec. 13. *1. For the purposes of this chapter, a person shall be deemed to be conducting a business in this State if a business for which the person is responsible:*

(a) Is organized pursuant to title 7 of NRS, other than a business organized pursuant to:

(1) Chapter 82 or 84 of NRS; or

(2) Chapter 81 of NRS if the business is a nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c);

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

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

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

2. As used in this section, "registered agent" has the meaning ascribed to it in NRS 77.230.

Sec. 14. *The Department shall:*

1. Administer and enforce the provisions of this chapter, and may adopt such regulations as it deems appropriate for those purposes.

2. Deposit all fees, interest and penalties it receives pursuant to this chapter in the State Treasury for credit to the State General Fund.

Sec. 15. *1. Each person responsible for maintaining the records of a business shall:*

(a) Keep such records as may be necessary to determine the amount of the state business license fee owed by the business pursuant to the provisions of this chapter;

(b) Preserve those records for 4 years or until any litigation or prosecution pursuant to this chapter is finally determined, whichever is longer; and

(c) Make the records available for inspection by the Department upon demand at reasonable times during regular business hours.

2. The Department may by regulation specify the types of records which must be kept to determine the amount of the state business license fee owed by the business.

Sec. 16. *The Executive Director may request from any other governmental agency or officer such information as the Executive Director deems necessary to carry out the provisions of this chapter. If the Executive Director obtains any confidential information pursuant to such a request, he or she shall maintain the confidentiality of that information in the same manner and to the same extent as provided by law for the agency or officer from whom the information was obtained.*

Sec. 17. *1. To verify the accuracy of any report filed by a person conducting a business in this State pursuant to section 19 of this act or, if no such report is filed by a business, to determine the amount of the state business license fee required to be paid, the Department, or any person authorized in writing by the Department, may examine the books, papers and records of any person who may be liable for the state business license fee.*

2. Any person who may be liable for the state business license fee and who keeps outside of this State any books, papers or records relating thereto shall pay to the Department an amount equal to the allowance provided for state officers and employees generally while traveling outside of the State for each day or fraction thereof during which an employee of the Department is engaged in examining those documents, plus any other actual expenses incurred by the employee while he or she is absent from his or her regular place of employment to examine those documents.

Sec. 18. *1. A person shall not conduct a business in this State unless and until the person obtains a state business license issued by the Department.*

2. An application for a state business license must:

(a) Be made upon a form prescribed by the Department;

(b) Set forth the name under which the applicant transacts or intends to transact business or, if the applicant is an entity organized pursuant to title 7 of NRS and on file with the Secretary of State, the exact name on file with the Secretary of State, the number assigned by the Secretary of State, if known, and the location in this State of the place or places of business; and

(c) Include any other information that the Department deems necessary.

➥ If the applicant is an entity organized pursuant to title 7 of NRS 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 registered agent shall be deemed to be the location in this State of its place of business.

3. The application and report required by this section must be signed pursuant to NRS 239.330 by:

(a) The owner of a business that is owned by a natural person.

(b) A member or partner of an association or partnership.

(c) A general partner of a limited partnership.

(d) A managing partner of a limited-liability partnership.

(e) A manager or managing member of a limited-liability company.

(f) An officer of a corporation or some other person specifically authorized by the corporation to sign the application.

4. If the application for a state business license is defective in any respect, the Department may return the application for correction.

5. The state business license required by this section is in addition to any license to conduct business that must be obtained from the local jurisdiction in which the business is being conducted.

6. As used in this section, "registered agent" has the meaning ascribed to it in NRS 77.230.

Sec. 19. ***1. In addition to obtaining a state business license pursuant to section 18 of this act, a person conducting a business in this State during a calendar quarter of a fiscal year shall pay a state business license fee in an amount determined pursuant to sections 22 to 49, inclusive, of this act. The fee is due and payable as provided in this section.***

2. Each person conducting a business in this State during a calendar quarter of a fiscal year shall, on or before the 45th day immediately following the end of each calendar quarter of the fiscal year, file with the Department a report on a form prescribed

by the Department. The report required by this subsection must be:

(a) Signed pursuant to NRS 239.330 by the person required to file the return or by the person's authorized agent;

(b) State the gross revenue and the Nevada gross revenue of the business for the calendar quarter;

(c) Be accompanied by the state business license fee determined pursuant to sections 22 to 49, inclusive, of this act for the business category in which the business conducted by the person was primarily engaged during the calendar quarter; and

(d) Include such other information as is required by the Department.

3. For the purposes of determining the amount of the state business license fee due pursuant to sections 22 to 49, inclusive, of this act, the initial report filed with the Department pursuant to subsection 2 must designate the business category in which the business conducted by the person is primarily engaged. A person conducting a business may not change the business category designated in the initial report filed for that business unless the person applies to the Department to change such designation and the Department determines that the business is no longer primarily engaged in the business category designated in the initial report.

4. Upon written application made before the date on which payment must be made, the Department may for good cause extend by not more than 30 days the time within which a business is required to pay the state business license fee. If the fee is paid during the period of extension, no penalty or later charge may be imposed for failure to pay at the time required, but the business shall pay interest at the rate of 0.75 percent per month from the date on which the amount would have been due without the extension until the date of payment, unless otherwise provided in NRS 360.232 or 360.320.

5. If a business incorrectly reports its Nevada gross revenue for a calendar quarter, the business must file an amended return and, for the purposes of determining the amount of the state business license fee required to be paid, include the Nevada gross revenue in the calendar quarter in which the Nevada gross revenue should have been reported.

6. The state business license fee required to be paid pursuant to this section is in addition to any fee for a license to conduct business that must be paid to the local jurisdiction in which the business is being conducted.

Sec. 20. ***1. In calculating the Nevada gross revenue of a person from conducting a business in this State for the purposes***

of the state business license fee, the following amounts must be subtracted from the gross revenue of the business:

(a) Any gross revenue which this State is prohibited from taxing pursuant to the Constitution or laws of the United States or the Nevada Constitution.

(b) Any gross revenue of the business attributable to interest upon any bonds or securities of the Federal Government, the State of Nevada or a political subdivision of this State.

(c) If the person is conducting the business in this State and is required to pay a license fee pursuant to NRS 463.370, the amount of the gross revenue used to determine the amount of that fee.

(d) If the person is conducting the business in this State and is required to pay the tax on the net proceeds of minerals pursuant to the provisions of NRS 362.100 to 362.240, inclusive, the amount of the gross proceeds used to determine the amount of that tax.

(e) If the person is conducting the business in this State and is required to pay the tax imposed pursuant to chapter 680B of NRS, the amount of the total income derived from direct premiums written and all other considerations for insurance, bail or annuity contracts used to determine the amount of the tax imposed pursuant to chapter 680B of NRS.

(f) Except as provided by paragraph (g), the total amount of payments received by a health care provider:

(1) From Medicaid, Medicare, the Children's Health Insurance Program, the Fund for Hospital Care to Indigent Persons created pursuant to NRS 428.175 or TRICARE;

(2) For professional services provided in relation to a workers' compensation claim; and

(3) For the actual cost to the health care provider for any uncompensated care provided by the health care provider, except that if the health care provider later receives payment for all or part of that care, the health care provider must include the amount of the payment in his or her gross revenue for the calendar quarter in which the payment is received.

(g) If the person is conducting the business in this State as a health care provider that is a health care institution, an amount equal to 50 percent of the amounts described in paragraph (f) that are received by the health care institution.

(h) If the person is conducting the business in this State as an employee leasing company, the amount of any payments received from a client company for wages, payroll taxes on those wages, employee benefits and workers' compensation benefits for employees leased to the client company.

(i) The amount of any pass-through revenue of the business.

(j) The tax basis of securities and loans sold by the business, as determined for the purposes of federal income taxation.

(k) The amount of revenue received by the business that is directly derived from the operation of a facility that is:

(1) Located on property owned or leased by the Federal Government; and

(2) Managed or operated primarily to house members of the Armed Forces of the United States.

(l) Interest income other than interest on credit sales.

(m) Dividends and distributions from corporations, and distributive or proportionate shares of receipts and income from a pass-through entity.

(n) Receipts from the sale, exchange or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, 26 U.S.C. § 1221 or 1231, without regard to the length of time the business held the asset.

(o) Receipts from a hedging transaction, as defined in section 1221 of the Internal Revenue Code, 26 U.S.C. § 1221, or a transaction accorded hedge accounting treatment under Statement No. 133 of the Financial Accounting Standards Board, Accounting for Derivative Instruments and Hedging Activities, to the extent the transaction is entered into primarily to protect a financial position, including, without limitation, managing the risk of exposure to foreign currency fluctuations that affect assets, liabilities, profits, losses, equity or investments in foreign operations, to interest rate fluctuations or to commodity price fluctuations. For the purposes of this paragraph, receipts from the actual transfer of title of real or tangible personal property to another business are not receipts from a hedging transaction or a transaction accorded hedge accounting treatment.

(p) Proceeds received by a business that are attributable to the repayment, maturity or redemption of the principal of a loan, bond, mutual fund, certificate of deposit or marketable instrument.

(q) The principal amount received under a repurchase agreement or on account of any transaction properly characterized as a loan.

(r) Proceeds received from the issuance of the business's own stock, options, warrants, puts or calls, from the sale of the business's treasury stock or as contributions to the capital of the business.

(s) Proceeds received on account of payments from insurance policies, except those proceeds received for the loss of business revenue.

(t) Damages received as a result of litigation in excess of amounts that, if received without litigation, would have been gross revenue pursuant to this section.

(u) Bad debts expensed for the purposes of federal income taxation.

(v) Returns and refunds to customers.

(w) The value of cash discounts allowed by the business and taken by a customer.

(x) The value of goods or services provided to a customer on a complimentary basis.

(y) Amounts realized from the sale of an account receivable to the extent the receipts from the underlying transaction were included in the gross revenue of the business.

(z) If the person is conducting the business in this State and owns an interest in a passive entity, the person's share of the net income of the passive entity, but only to the extent the net income of the passive entity was generated by the gross revenue of another person.

2. As used in this section:

(a) "Children's Health Insurance Program" means the program established pursuant to 42 U.S.C. §§ 1397aa to 1397jj, inclusive, to provide health insurance for uninsured children from low-income families in this State.

(b) "Client company" has the meaning ascribed to it in NRS 616B.670.

(c) "Employee leasing company" has the meaning ascribed to it in NRS 616B.670.

(d) "Health care institution" means:

(1) A medical facility as defined in NRS 449.0151; and

(2) A pharmacy as defined in NRS 639.012.

(e) "Health care provider" means a business that receives any payments listed in paragraph (f) of subsection 1 as a provider of health care services, including, without limitation, mental health care services.

(f) "Medicaid" means the program established pursuant to Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., to provide assistance for part or all of the cost of medical care rendered on behalf of indigent persons.

(g) "Medicare" means the program of health insurance for aged persons and persons with disabilities established pursuant to Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395 et seq.

Sec. 21. *1. In calculating the Nevada gross revenue of a person from conducting a business in this State for the purposes of the state business license fee, the gross revenue of the person from conducting the business, as adjusted pursuant to section 20* *of this act, must be sitused to this State in accordance with the following rules:*

(a) Gross rents and royalties from real property are sitused to this State if the real property is located in this State.

(b) Gross receipts from the sale of real property are sitused to this State if the real property is located in this State.

(c) Gross rents and royalties from tangible personal property are sitused to this State to the extent the tangible personal property is located or used in this State.

(d) Gross receipts from the sale of tangible personal property are sitused to this State if the property is delivered or shipped to a buyer in this State, regardless of the F.O.B. point or any other condition of sale.

(e) Gross receipts from the sale of transportation services are sitused to this State if both the origin and destination point of the transportation are located in this State.

(f) Gross receipts from the sale of any services not otherwise described in this section are sitused to this State in the proportion that the purchaser's benefit in this State, with respect to what was purchased, bears to the purchaser's benefit everywhere with respect to what was purchased.

(g) Gross revenue not otherwise described in this section is sitused to this State if the gross revenue is from business done in this State.

2. If the application of the provisions of subsection 1 do not fairly represent the extent of the business conducted in this State, the person conducting the business may petition the Department for, or the Department may require, the use an alternative method of situsing gross revenue to this State.

Sec. 22. *1. The state business license fee required to be paid by a person conducting a business in this State that did not pay any wages in this State during the quarter is $100. For the purposes of this subsection, the term "wages" has the meaning ascribed to it in NRS 612.190.*

2. Except as otherwise provided in subsection 1, the state business license fee required to be paid by a person conducting a business in this State is equal to the amount set forth in sections 23 to 48, inclusive, of this act for the business category and Nevada gross revenue of the business. If the business cannot be categorized in a business category set forth in sections 23 to 48, inclusive, of this act, the state business license fee for that business is equal to the amount set forth in section 49 of this act for the Nevada gross revenue of the business.

Sec. 23. *1. The agriculture, forestry, fishing and hunting business category (NAICS 11) includes all businesses primarily*

engaged in agricultural production or agricultural support activities, or both, including, without limitation, growing crops, raising animals, harvesting timber and harvesting fish and other animals from a farm, ranch or their natural habitats.

2. Examples of businesses in this category include, without limitation, farms, ranches, dairies, greenhouses, nurseries, orchards and hatcheries.

3. This category does not include businesses primarily engaged in agricultural research or administering programs for regulating and conserving land, minerals, wildlife or forest use.

4. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than:	*Up to and Including:*	*Fee:*
1	*$0*	*31,250*	*$100*
2	*$31,250*	*35,938*	*$100*
3	*$35,938*	*41,329*	*$100*
4	*$41,329*	*47,528*	*$100*
5	*$47,528*	*54,658*	*$100*
6	*$54,658*	*62,857*	*$100*
7	*$62,857*	*72,286*	*$100*
8	*$72,286*	*83,129*	*$100*
9	*$83,129*	*95,599*	*$100*
10	*$95,599*	*109,939*	*$100*
11	*$109,939*	*126,430*	*$100*
12	*$126,430*	*145,394*	*$100*
13	*$145,394*	*167,204*	*$107*
14	*$167,204*	*192,285*	*$123*
15	*$192,285*	*221,128*	*$142*
16	*$221,128*	*254,297*	*$163*
17	*$254,297*	*292,442*	*$188*
18	*$292,442*	*336,308*	*$216*
19	*$336,308*	*386,755*	*$248*
20	*$386,755*	*444,768*	*$285*
21	*$444,768*	*511,484*	*$328*
22	*$511,484*	*588,207*	*$377*
23	*$588,207*	*676,438*	*$434*
24	*$676,438*	*777,904*	*$499*
25	*$777,904*	*894,590*	*$574*
26	*$894,590*	*1,028,779*	*$660*
27	*$1,028,779*	*1,183,096*	*$759*
28	*$1,183,096*	*1,360,560*	*$873*
29	*$1,360,560*	*1,564,645*	*$1,004*
30	*$1,564,645*	*1,799,341*	*$1,154*
31	*$1,799,341*	*2,069,243*	*$1,327*
32	*$2,069,243*	*2,379,630*	*$1,527*
33	*$2,379,630*	*2,736,574*	*$1,756*
34	*$2,736,574*	*3,147,061*	*$2,019*
35	*$3,147,061*	*3,619,120*	*$2,322*
36	*$3,619,120*	*4,161,989*	*$2,670*
37	*$4,161,989*	*4,786,287*	*$3,070*
38	*$4,786,287*	*5,504,230*	*$3,531*
39	*$5,504,230*	*6,329,865*	*$4,061*
40	*$6,329,865*	*7,279,345*	*$4,670*
41	*$7,279,345*	*8,371,247*	*$5,370*
42	*$8,371,247*	*9,626,935*	*$6,176*
43	*$9,626,935*	*11,070,975*	*$7,102*
44	*$11,070,975*	*12,731,622*	*$8,167*
45	*$12,731,622*	*14,641,365*	*$9,392*
46	*$14,641,365*	*16,837,571*	*$10,801*
47	*$16,837,571*	*19,363,206*	*$12,421*
48	*$19,363,206*	*22,267,688*	*$14,285*
49	*$22,267,688*	*25,607,841*	*$16,427*
50	*$25,607,841*	*29,449,017*	*$18,891*
51	*$29,449,017*	*33,866,370*	*$21,725*
52	*$33,866,370*	*38,946,326*	*$24,984*
53	*$38,946,326*	*44,788,275*	*$28,731*
54	*$44,788,275*	*51,506,517*	*$33,041*
55	*$51,506,517*	*59,232,495*	*$37,997*
56	*$59,232,495*	*68,117,369*	*$43,697*
57	*$68,117,369*	*78,334,975*	*$50,252*
58	*$78,334,975*	*90,085,221*	*$57,789*
59	*$90,085,221*	*103,598,005*	*$66,458*
60	*$103,598,005*	*119,137,706*	*$76,426*
61	*$119,137,706*	*137,008,362*	*$87,890*
62	*$137,008,362*	*157,559,616*	*$101,074*
63	*$157,559,616*	*181,193,559*	*$116,235*
64	*$181,193,559*	*208,372,593*	*$133,670*
65	*$208,372,593*	*239,628,482*	*$153,721*
66	*$239,628,482*	*275,572,755*	*$176,779*
67	*$275,572,755*	*And Above*	*$203,296*

Sec. 24. ***1. The mining, quarrying and oil and gas extraction business category (NAICS 21) includes all businesses primarily engaged in mining operations and mining support activities, including, without limitation, extracting:***

(a) Naturally occurring mineral solids, such as coal and ores;

(b) Liquid minerals, such as crude petroleum; and

(c) Gases, such as natural gas.

2. Examples of businesses in this category include, without limitation:

(a) Businesses operating mines, quarries or oil and gas wells on their own account or for others on a contract or fee basis.

(b) Mining support activities, including businesses that perform exploration or other mining services, or both, on a

contract or fee basis, except geophysical surveying, mine site preparation and the construction of oil and gas pipelines.

3. As used in subsections 1 and 2, the term "mining" includes quarrying, well operations and beneficiating, including, without limitation, crushing, screening, washing, flotation and other preparation customarily performed at a mine site or as a part of mining activity.

4. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue Greater Than:	Up to and Including:	Fee:
1	$0	31,250	$100
2	$31,250	35,938	$100
3	$35,938	41,329	$100
4	$41,329	47,528	$100
5	$47,528	54,658	$100
6	$54,658	62,857	$100
7	$62,857	72,286	$100
8	$72,286	83,129	$100
9	$83,129	95,599	$100
10	$95,599	109,939	$100
11	$109,939	126,430	$100
12	$126,430	145,394	$100
13	$145,394	167,204	$100
14	$167,204	192,285	$100
15	$192,285	221,128	$115
16	$221,128	254,297	$132
17	$254,297	292,442	$152
18	$292,442	336,308	$175
19	$336,308	386,755	$201
20	$386,755	444,768	$231
21	$444,768	511,484	$266
22	$511,484	588,207	$305
23	$588,207	676,438	$351
24	$676,438	777,904	$404
25	$777,904	894,590	$465
26	$894,590	1,028,779	$534
27	$1,028,779	1,183,096	$614
28	$1,183,096	1,360,560	$707
29	$1,360,560	1,564,645	$813
30	$1,564,645	1,799,341	$934
31	$1,799,341	2,069,243	$1,075
32	$2,069,243	2,379,630	$1,236
33	$2,379,630	2,736,574	$1,421
34	$2,736,574	3,147,061	$1,634
35	$3,147,061	3,619,120	$1,879
6	$3,619,120	4,161,989	$2,161
37	$4,161,989	4,786,287	$2,486
38	$4,786,287	5,504,230	$2,858
39	$5,504,230	6,329,865	$3,287
40	$6,329,865	7,279,345	$3,780
41	$7,279,345	8,371,247	$4,347
42	$8,371,247	9,626,935	$4,999
43	$9,626,935	11,070,975	$5,749
44	$11,070,975	12,731,622	$6,612
45	$12,731,622	14,641,365	$7,603
46	$14,641,365	16,837,571	$8,744
47	$16,837,571	19,363,206	$10,055
48	$19,363,206	22,267,688	$11,564
49	$22,267,688	25,607,841	$13,298
50	$25,607,841	29,449,017	$15,293
51	$29,449,017	33,866,370	$17,587
52	$33,866,370	38,946,326	$20,225
53	$38,946,326	44,788,275	$23,259
54	$44,788,275	51,506,517	$26,748
55	$51,506,517	59,232,495	$30,760
56	$59,232,495	68,117,369	$35,374
57	$68,117,369	78,334,975	$40,680
58	$78,334,975	90,085,221	$46,782
59	$90,085,221	103,598,005	$53,799
60	$103,598,005	119,137,706	$61,869
61	$119,137,706	137,008,362	$71,149
62	$137,008,362	157,559,616	$81,822
63	$157,559,616	181,193,559	$94,095
64	$181,193,559	208,372,593	$108,209
65	$208,372,593	239,628,482	$124,441
66	$239,628,482	275,572,755	$143,107
67	$275,572,755	And Above	$164,573

Sec. 25. ***1. The utilities business category (NAICS 22) includes all businesses primarily engaged in providing utility services, including, without limitation, electric power, natural gas, steam supply, water supply and sewage removal.***

2. This category does not include businesses primarily engaged in waste management services that are described in section 42 of this act.

3. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue Greater Than:	Up to and Including:	Fee:
1	*$0-*	*31,250*	*$100*
2	*$31,250-*	*35,938*	*$100*
3	*$35,938-*	*41,329*	*$100*
4	*$41,329-*	*47,528*	*$100*
5	*$47,528-*	*54,658*	*$100*
6	*$54,658-*	*62,857*	*$100*
7	*$62,857-*	*72,286*	*$100*
8	*$72,286-*	*83,129*	*$115*
9	*$83,129-*	*95,599*	*$132*
10	*$95,599-*	*109,939*	*$152*
11	*$109,939-*	*126,430*	*$175*
12	*$126,430-*	*145,394*	*$201*
13	*$145,394-*	*167,204*	*$232*
14	*$167,204-*	*192,285*	*$266*
15	*$192,285-*	*221,128*	*$306*
16	*$221,128-*	*254,297*	*$352*
17	*$254,297-*	*292,442*	*$405*
18	*$292,442-*	*336,308*	*$466*
19	*$336,308-*	*386,755*	*$536*
20	*$386,755-*	*444,768*	*$616*
21	*$444,768-*	*511,484*	*$708*
22	*$511,484-*	*588,207*	*$815*
23	*$588,207-*	*676,438*	*$937*
24	*$676,438-*	*777,904*	*$1,077*
25	*$777,904-*	*894,590*	*$1,239*
26	*$894,590-*	*1,028,779*	*$1,425*
27	*$1,028,779-*	*1,183,096*	*$1,638*
28	*$1,183,096-*	*1,360,560*	*$1,884*
29	*$1,360,560-*	*1,564,645*	*$2,167*
30	*$1,564,645-*	*1,799,341*	*$2,492*
31	*$1,799,341-*	*2,069,243*	*$2,866*
32	*$2,069,243-*	*2,379,630*	*$3,295*
33	*$2,379,630-*	*2,736,574*	*$3,790*
34	*$2,736,574-*	*3,147,061*	*$4,358*
35	*$3,147,061-*	*3,619,120*	*$5,012*
36	*$3,619,120-*	*4,161,989*	*$5,764*
37	*$4,161,989-*	*4,786,287*	*$6,628*
38	*$4,786,287-*	*5,504,230*	*$7,622*
39	*$5,504,230-*	*6,329,865*	*$8,766*
40	*$6,329,865-*	*7,279,345*	*$10,081*
41	*$7,279,345-*	*8,371,247*	*$11,593*
42	*$8,371,247-*	*9,626,935*	*$13,332*
43	*$9,626,935-*	*11,070,975*	*$15,331*
44	*$11,070,975-*	*12,731,622*	*$17,631*
45	*$12,731,622-*	*14,641,365*	*$20,276*
46	*$14,641,365-*	*16,837,571*	*$23,317*
47	*$16,837,571-*	*19,363,206*	*$26,814*
48	*$19,363,206-*	*22,267,688*	*$30,837*
49	*$22,267,688-*	*25,607,841*	*$35,462*
50	*$25,607,841-*	*29,449,017*	*$40,781*
51	*$29,449,017-*	*33,866,370*	*$46,899*
52	*$33,866,370-*	*38,946,326*	*$53,933*
53	*$38,946,326-*	*44,788,275*	*$62,024*
54	*$44,788,275-*	*51,506,517*	*$71,327*
55	*$51,506,517-*	*59,232,495*	*$82,026*
56	*$59,232,495-*	*68,117,369*	*$94,330*
57	*$68,117,369-*	*78,334,975*	*$108,480*
58	*$78,334,975-*	*90,085,221*	*$124,751*
59	*$90,085,221-*	*103,598,005*	*$143,464*
60	*$103,598,005-*	*119,137,706*	*$164,984*
61	*$119,137,706-*	*137,008,362*	*$189,731*
62	*$137,008,362-*	*157,559,616*	*$218,191*
63	*$157,559,616-*	*181,193,559*	*$250,920*
64	*$181,193,559-*	*208,372,593*	*$288,558*
65	*$208,372,593-*	*239,628,482*	*$331,841*
66	*$239,628,482-*	*275,572,755*	*$381,618*
67	*$275,572,755-*	*And Above*	*$438,860*

Sec. 26. ***1. The construction business category (NAICS 23) includes all businesses primarily engaged in the construction of buildings or engineering projects such as highways and utility systems. Businesses engaged in the preparation of sites for new construction and businesses primarily engaged in subdividing land for sale as building sites also are included in this category.***

2. Examples of businesses in this category include, without limitation, general contractors, design-builders, construction managers, turnkey contractors, joint-venture contractors, specialty trade contractors, for-sale builders, speculative builders and merchant builders.

3. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue		
	Greater Than:	Up to and Including:	Fee:
1	$0-	31,250	$100
2	$31,250-	35,938	$100
3	$35,938-	41,329	$100
4	$41,329-	47,528	$100
5	$47,528-	54,658	$100
6	$54,658-	62,857	$100
7	$62,857-	72,286	$100
8	$72,286-	83,129	$100
9	$83,129-	95,599	$100
10	$95,599-	109,939	$100
11	$109,939-	126,430	$107
12	$126,430-	145,394	$124
13	$145,394-	167,204	$142
14	$167,204-	192,285	$163
15	$192,285-	221,128	$188
16	$221,128-	254,297	$216
17	$254,297-	292,442	$249
18	$292,442-	336,308	$286
19	$336,308-	386,755	$329
20	$386,755-	444,768	$378
21	$444,768-	511,484	$435
22	$511,484-	588,207	$500
23	$588,207-	676,438	$575
24	$676,438-	777,904	$661
25	$777,904-	894,590	$761
26	$894,590-	1,028,779	$875
27	$1,028,779-	1,183,096	$1,006
28	$1,183,096-	1,360,560	$1,157
29	$1,360,560-	1,564,645	$1,330
30	$1,564,645-	1,799,341	$1,530
31	$1,799,341-	2,069,243	$1,759
32	$2,069,243-	2,379,630	$2,023
33	$2,379,630-	2,736,574	$2,327
34	$2,736,574-	3,147,061	$2,676
35	$3,147,061-	3,619,120	$3,077
36	$3,619,120-	4,161,989	$3,539
37	$4,161,989-	4,786,287	$4,069
38	$4,786,287-	5,504,230	$4,680
39	$5,504,230-	6,329,865	$5,382
40	$6,329,865-	7,279,345	$6,189
41	$7,279,345-	8,371,247	$7,118
42	$8,371,247-	9,626,935	$8,185
43	$9,626,935-	11,070,975	$9,413
44	$11,070,975-	12,731,622	$10,825
45	$12,731,622-	14,641,365	$12,449
46	$14,641,365-	16,837,571	$14,316
47	$16,837,571-	19,363,206	$16,463
48	$19,363,206-	22,267,688	$18,933
49	$22,267,688-	25,607,841	$21,773
50	$25,607,841-	29,449,017	$25,039
51	$29,449,017-	33,866,370	$28,794
52	$33,866,370-	38,946,326	$33,114
53	$38,946,326-	44,788,275	$38,081
54	$44,788,275-	51,506,517	$43,793
55	$51,506,517-	59,232,495	$50,362
56	$59,232,495-	68,117,369	$57,916
57	$68,117,369-	78,334,975	$66,603
58	$78,334,975-	90,085,221	$76,594
59	$90,085,221-	103,598,005	$88,083
60	$103,598,005-	119,137,706	$101,295
61	$119,137,706-	137,008,362	$116,489
62	$137,008,362-	157,559,616	$133,963
63	$157,559,616-	181,193,559	$154,057
64	$181,193,559-	208,372,593	$177,166
65	$208,372,593-	239,628,482	$203,741
66	$239,628,482-	275,572,755	$234,302
67	$275,572,755-	And Above	$269,447

Sec. 27. *1. The manufacturing business category (NAICS 31, 32 and 33) includes all businesses primarily engaged in the mechanical, physical or chemical transformation of materials, substances or components into new products.*

2. Examples of businesses in this category include, without limitation, milk bottling and pasteurizing, water bottling and processing, fresh fish packaging, apparel jobbing, contracting on materials owned by others, printing and related activities, ready-mixed concrete production, leather converting, grinding of lenses to prescription, wood preserving, electroplating, plating, metal heat, treating and polishing for the trade, lapidary work for the trade, fabricating signs and advertising displays, rebuilding or remanufacturing machinery, ship repair and renovation, machine shops and tire retreading.

3. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:
1	*$0-31,250*	*$100*	24	*$676,438-777,904*	*$721*	47	*$16,837,571-19,363,206*	*$17,942*
2	*$31,250-35,938*	*$100*	25	*$777,904-894,590*	*$829*	48	*$19,363,206-22,267,688*	*$20,633*
3	*$35,938-41,329*	*$100*	26	*$894,590-1,028,779*	*$953*	49	*$22,267,688-25,607,841*	*$23,728*
4	*$41,329-47,528*	*$100*	27	*$1,028,779-1,183,096*	*$1,096*	50	*$25,607,841-29,449,017*	*$27,288*
5	*$47,528-54,658*	*$100*	28	*$1,183,096-1,360,560*	*$1,261*	51	*$29,449,017-33,866,370*	*$31,381*
6	*$54,658-62,857*	*$100*	29	*$1,360,560-1,564,645*	*$1,450*	52	*$33,866,370-38,946,326*	*$36,088*
7	*$62,857-72,286*	*$100*	30	*$1,564,645-1,799,341*	*$1,667*	53	*$38,946,326-44,788,275*	*$41,501*
8	*$72,286-83,129*	*$100*	31	*$1,799,341-2,069,243*	*$1,917*	54	*$44,788,275-51,506,517*	*$47,726*
9	*$83,129-95,599*	*$100*	32	*$2,069,243-2,379,630*	*$2,205*	55	*$51,506,517-59,232,495*	*$54,885*
10	*$95,599-109,939*	*$102*	33	*$2,379,630-2,736,574*	*$2,536*	56	*$59,232,495-68,117,369*	*$63,118*
11	*$109,939-126,430*	*$117*	34	*$2,736,574-3,147,061*	*$2,916*	57	*$68,117,369-78,334,975*	*$72,586*
12	*$126,430-145,394*	*$135*	35	*$3,147,061-3,619,120*	*$3,353*	58	*$78,334,975-90,085,221*	*$83,473*
13	*$145,394-167,204*	*$155*	36	*$3,619,120-4,161,989*	*$3,857*	59	*$90,085,221-103,598,005*	*$95,994*
14	*$167,204-192,285*	*$178*	37	*$4,161,989-4,786,287*	*$4,435*	60	*$103,598,005-119,137,706*	*$110,394*
15	*$192,285-221,128*	*$205*	38	*$4,786,287-5,504,230*	*$5,100*	61	*$119,137,706-137,008,362*	*$126,953*
16	*$221,128-254,297*	*$236*	39	*$5,504,230-6,329,865*	*$5,865*	62	*$137,008,362-157,559,616*	*$145,995*
17	*$254,297-292,442*	*$271*	40	*$6,329,865-7,279,345*	*$6,745*	63	*$157,559,616-181,193,559*	*$167,895*
18	*$292,442-336,308*	*$312*	41	*$7,279,345-8,371,247*	*$7,757*	64	*$181,193,559-208,372,593*	*$193,079*
19	*$336,308-386,755*	*$358*	42	*$8,371,247-9,626,935*	*$8,920*	65	*$208,372,593-239,628,482*	*$222,041*
20	*$386,755-444,768*	*$412*	43	*$9,626,935-11,070,975*	*$10,258*	66	*$239,628,482-275,572,755*	*$255,347*
21	*$444,768-511,484*	*$474*	44	*$11,070,975-12,731,622*	*$11,797*	67	*$275,572,755-And Above*	*$293,649*
22	*$511,484-588,207*	*$545*	45	*$12,731,622-14,641,365*	*$13,567*			
23	*$588,207-676,438*	*$627*	46	*$14,641,365-16,837,571*	*$15,602*			

Sec. 28. ***1. The wholesale trade business category (NAICS 42) includes all businesses primarily engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*	24	*$676,438 - 777,904*	*$800*	47	*$16,837,571 - 19,363,206*	*$19,914*
2	*$31,250 - 35,938*	*$100*	25	*$777,904 - 894,590*	*$920*	48	*$19,363,206 - 22,267,688*	*$22,901*
3	*$35,938 - 41,329*	*$100*	26	*$894,590 - 1,028,779*	*$1,058*	49	*$22,267,688 - 25,607,841*	*$26,336*
4	*$41,329 - 47,528*	*$100*	27	*$1,028,779 - 1,183,096*	*$1,217*	50	*$25,607,841 - 29,449,017*	*$30,286*
5	*$47,528 - 54,658*	*$100*	28	*$1,183,096 - 1,360,560*	*$1,399*	51	*$29,449,017 - 33,866,370*	*$34,829*
6	*$54,658 - 62,857*	*$100*	29	*$1,360,560 - 1,564,645*	*$1,609*	52	*$33,866,370 - 38,946,326*	*$40,054*
7	*$62,857 - 72,286*	*$100*	30	*$1,564,645 - 1,799,341*	*$1,850*	53	*$38,946,326 - 44,788,275*	*$46,062*
8	*$72,286 - 83,129*	*$100*	31	*$1,799,341 - 2,069,243*	*$2,128*	54	*$44,788,275 - 51,506,517*	*$52,971*
9	*$83,129 - 95,599*	*$100*	32	*$2,069,243 - 2,379,630*	*$2,447*	55	*$51,506,517 - 59,232,495*	*$60,916*
10	*$95,599 - 109,939*	*$113*	33	*$2,379,630 - 2,736,574*	*$2,814*	56	*$59,232,495 - 68,117,369*	*$70,054*
11	*$109,939 - 126,430*	*$130*	34	*$2,736,574 - 3,147,061*	*$3,237*	57	*$68,117,369 - 78,334,975*	*$80,562*
12	*$126,430 - 145,394*	*$150*	35	*$3,147,061 - 3,619,120*	*$3,722*	58	*$78,334,975 - 90,085,221*	*$92,646*
13	*$145,394 - 167,204*	*$172*	36	*$3,619,120 - 4,161,989*	*$4,280*	59	*$90,085,221 - 103,598,005*	*$106,543*
14	*$167,204 - 192,285*	*$198*	37	*$4,161,989 - 4,786,287*	*$4,922*	60	*$103,598,005 - 119,137,706*	*$122,525*
15	*$192,285 - 221,128*	*$227*	38	*$4,786,287 - 5,504,230*	*$5,661*	61	*$119,137,706 - 137,008,362*	*$140,903*
16	*$221,128 - 254,297*	*$262*	39	*$5,504,230 - 6,329,865*	*$6,510*	62	*$137,008,362 - 157,559,616*	*$162,039*
17	*$254,297 - 292,442*	*$301*	40	*$6,329,865 - 7,279,345*	*$7,486*	63	*$157,559,616 - 181,193,559*	*$186,345*
18	*$292,442 - 336,308*	*$346*	41	*$7,279,345 - 8,371,247*	*$8,609*	64	*$181,193,559 - 208,372,593*	*$214,297*
19	*$336,308 - 386,755*	*$398*	42	*$8,371,247 - 9,626,935*	*$9,901*	65	*$208,372,593 - 239,628,482*	*$246,441*
20	*$386,755 - 444,768*	*$457*	43	*$9,626,935 - 11,070,975*	*$11,386*	66	*$239,628,482 - 275,572,755*	*$283,407*
21	*$444,768 - 511,484*	*$526*	44	*$11,070,975 - 12,731,622*	*$13,094*	67	*$275,572,755 - And Above*	*$325,918*
22	*$511,484 - 588,207*	*$605*	45	*$12,731,622 - 14,641,365*	*$15,058*			
23	*$588,207 - 676,438*	*$696*	46	*$14,641,365 - 16,837,571*	*$17,316*			

Sec. 29. ***1. The retail trade business category (NAICS 44 and 45) includes all businesses primarily engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: – Up to and Including:	*Fee:*
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$100*
3	*$35,938 - 41,329*	*$100*
4	*$41,329 - 47,528*	*$100*
5	*$47,528 - 54,658*	*$100*
6	*$54,658 - 62,857*	*$100*
7	*$62,857 - 72,286*	*$100*
8	*$72,286 - 83,129*	*$100*
9	*$83,129 - 95,599*	*$108*
10	*$95,599 - 109,939*	*$124*
11	*$109,939 - 126,430*	*$143*
12	*$126,430 - 145,394*	*$164*
13	*$145,394 - 167,204*	*$189*
14	*$167,204 - 192,285*	*$217*
15	*$192,285 - 221,128*	*$250*
16	*$221,128 - 254,297*	*$287*
17	*$254,297 - 292,442*	*$331*
18	*$292,442 - 336,308*	*$380*
19	*$336,308 - 386,755*	*$437*
20	*$386,755 - 444,768*	*$503*
21	*$444,768 - 511,484*	*$578*
22	*$511,484 - 588,207*	*$665*
23	*$588,207 - 676,438*	*$765*
24	*$676,438 - 777,904*	*$879*
25	*$777,904 - 894,590*	*$1,011*
26	*$894,590 - 1,028,779*	*$1,163*
27	*$1,028,779 - 1,183,096*	*$1,337*
28	*$1,183,096 - 1,360,560*	*$1,538*
29	*$1,360,560 - 1,564,645*	*$1,768*
30	*$1,564,645 - 1,799,341*	*$2,034*
31	*$1,799,341 - 2,069,243*	*$2,339*
32	*$2,069,243 - 2,379,630*	*$2,690*
33	*$2,379,630 - 2,736,574*	*$3,093*
34	*$2,736,574 - 3,147,061*	*$3,557*
35	*$3,147,061 - 3,619,120*	*$4,091*
36	*$3,619,120 - 4,161,989*	*$4,704*
37	*$4,161,989 - 4,786,287*	*$5,410*
38	*$4,786,287 - 5,504,230*	*$6,221*
39	*$5,504,230 - 6,329,865*	*$7,154*
40	*$6,329,865 - 7,279,345*	*$8,228*
41	*$7,279,345 - 8,371,247*	*$9,462*
42	*$8,371,247 - 9,626,935*	*$10,881*
43	*$9,626,935 - 11,070,975*	*$12,513*
44	*$11,070,975 - 12,731,622*	*$14,390*
45	*$12,731,622 - 14,641,365*	*$16,548*
46	*$14,641,365 - 16,837,571*	*$19,031*
47	*$16,837,571 - 19,363,206*	*$21,885*
48	*$19,363,206 - 22,267,688*	*$25,168*
49	*$22,267,688 - 25,607,841*	*$28,943*
50	*$25,607,841 - 29,449,017*	*$33,285*
51	*$29,449,017 - 33,866,370*	*$38,278*
52	*$33,866,370 - 38,946,326*	*$44,019*
53	*$38,946,326 - 44,788,275*	*$50,622*
54	*$44,788,275 - 51,506,517*	*$58,215*
55	*$51,506,517 - 59,232,495*	*$66,948*
56	*$59,232,495 - 68,117,369*	*$76,990*
57	*$68,117,369 - 78,334,975*	*$88,538*
58	*$78,334,975 - 90,085,221*	*$101,819*
59	*$90,085,221 - 103,598,005*	*$117,092*
60	*$103,598,005 - 119,137,706*	*$134,656*
61	*$119,137,706 - 137,008,362*	*$154,854*
62	*$137,008,362 - 157,559,616*	*$178,082*
63	*$157,559,616 - 181,193,559*	*$204,795*
64	*$181,193,559 - 208,372,593*	*$235,514*
65	*$208,372,593 - 239,628,482*	*$270,841*
66	*$239,628,482 - 275,572,755*	*$311,467*
67	*$275,572,755 - And Above*	*$358,187*

Sec. 30. ***1. The air transportation business category (NAICS 481) includes all businesses primarily engaged in providing air transportation of passengers or cargo, or both, using aircraft, such as an airplane and helicopter.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	$0 - 31,250	$100
2	$31,250 - 35,938	$100
3	$35,938 - 41,329	$100
4	$41,329 - 47,528	$100
5	$47,528 - 54,658	$100
6	$54,658 - 62,857	$100
7	$62,857 - 72,286	$100
8	$72,286 - 83,129	$100
9	$83,129 - 95,599	$100
10	$95,599 - 109,939	$100
11	$109,939 - 126,430	$100
12	$126,430 - 145,394	$100
13	$145,394 - 167,204	$100
14	$167,204 - 192,285	$115
15	$192,285 - 221,128	$132
16	$221,128 - 254,297	$151
17	$254,297 - 292,442	$174
18	$292,442 - 336,308	$200
19	$336,308 - 386,755	$230
20	$386,755 - 444,768	$265
21	$444,768 - 511,484	$305
22	$511,484 - 588,207	$350
23	$588,207 - 676,438	$403
24	$676,438 - 777,904	$463
25	$777,904 - 894,590	$533
26	$894,590 - 1,028,779	$613
27	$1,028,779 - 1,183,096	$705
28	$1,183,096 - 1,360,560	$810
29	$1,360,560 - 1,564,645	$932
30	$1,564,645 - 1,799,341	$1,072
31	$1,799,341 - 2,069,243	$1,233
32	$2,069,243 - 2,379,630	$1,417
33	$2,379,630 - 2,736,574	$1,630
34	$2,736,574 - 3,147,061	$1,875
35	$3,147,061 - 3,619,120	$2,156
36	$3,619,120 - 4,161,989	$2,479
37	$4,161,989 - 4,786,287	$2,851
38	$4,786,287 - 5,504,230	$3,279
39	$5,504,230 - 6,329,865	$3,771
40	$6,329,865 - 7,279,345	$4,336
41	$7,279,345 - 8,371,247	$4,987
42	$8,371,247 - 9,626,935	$5,735
43	$9,626,935 - 11,070,975	$6,595
44	$11,070,975 - 12,731,622	$7,584
45	$12,731,622 - 14,641,365	$8,721
46	$14,641,365 - 16,837,571	$10,030
47	$16,837,571 - 19,363,206	$11,534
48	$19,363,206 - 22,267,688	$13,264
49	$22,267,688 - 25,607,841	$15,254
50	$25,607,841 - 29,449,017	$17,542
51	$29,449,017 - 33,866,370	$20,173
52	$33,866,370 - 38,946,326	$23,199
53	$38,946,326 - 44,788,275	$26,679
54	$44,788,275 - 51,506,517	$30,681
55	$51,506,517 - 59,232,495	$35,283
56	$59,232,495 - 68,117,369	$40,576
57	$68,117,369 - 78,334,975	$46,662
58	$78,334,975 - 90,085,221	$53,661
59	$90,085,221 - 103,598,005	$61,711
60	$103,598,005 - 119,137,706	$70,967
61	$119,137,706 - 137,008,362	$81,612
62	$137,008,362 - 157,559,616	$93,854
63	$157,559,616 - 181,193,559	$107,932
64	$181,193,559 - 208,372,593	$124,122
65	$208,372,593 - 239,628,482	$142,741
66	$239,628,482 - 275,572,755	$164,152
67	$275,572,755 - And Above	$188,774

Sec. 31. *1. The truck transportation business category (NAICS 484) includes all businesses primarily engaged in providing over-the-road transportation of cargo using motor vehicles, such as a truck and tractor trailer.*

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	$0 - 31,250	$100
2	$31,250 - 35,938	$100
3	$35,938 - 41,329	$100
4	$41,329 - 47,528	$100
5	$47,528 - 54,658	$113
6	$54,658 - 62,857	$130
7	$62,857 - 72,286	$149
8	$72,286 - 83,129	$171
9	$83,129 - 95,599	$197
10	$95,599 - 109,939	$227
11	$109,939 - 126,430	$261
12	$126,430 - 145,394	$300
13	$145,394 - 167,204	$345
14	$167,204 - 192,285	$396
15	$192,285 - 221,128	$456
16	$221,128 - 254,297	$524
17	$254,297 - 292,442	$603
18	$292,442 - 336,308	$693
19	$336,308 - 386,755	$797
20	$386,755 - 444,768	$917
21	$444,768 - 511,484	$1,055
22	$511,484 - 588,207	$1,213
23	$588,207 - 676,438	$1,395
24	$676,438 - 777,904	$1,604
25	$777,904 - 894,590	$1,845
26	$894,590 - 1,028,779	$2,121
27	$1,028,779 - 1,183,096	$2,439
28	$1,183,096 - 1,360,560	$2,805
29	$1,360,560 - 1,564,645	$3,226
30	$1,564,645 - 1,799,341	$3,710
31	$1,799,341 - 2,069,243	$4,267
32	$2,069,243 - 2,379,630	$4,907
33	$2,379,630 - 2,736,574	$5,643
34	$2,736,574 - 3,147,061	$6,489
35	$3,147,061 - 3,619,120	$7,462
36	$3,619,120 - 4,161,989	$8,582
37	$4,161,989 - 4,786,287	$9,869
38	$4,786,287 - 5,504,230	$11,349
39	$5,504,230 - 6,329,865	$13,052
40	$6,329,865 - 7,279,345	$15,010
41	$7,279,345 - 8,371,247	$17,261
42	$8,371,247 - 9,626,935	$19,850
43	$9,626,935 - 11,070,975	$22,828
44	$11,070,975 - 12,731,622	$26,252
45	$12,731,622 - 14,641,365	$30,190
46	$14,641,365 - 16,837,571	$34,718
47	$16,837,571 - 19,363,206	$39,926
48	$19,363,206 - 22,267,688	$45,915
49	$22,267,688 - 25,607,841	$52,802
50	$25,607,841 - 29,449,017	$60,722
51	$29,449,017 - 33,866,370	$69,831
52	$33,866,370 - 38,946,326	$80,305
53	$38,946,326 - 44,788,275	$92,351
54	$44,788,275 - 51,506,517	$106,204
55	$51,506,517 - 59,232,495	$122,134
56	$59,232,495 - 68,117,369	$140,455
57	$68,117,369 - 78,334,975	$161,523
58	$78,334,975 - 90,085,221	$185,751
59	$90,085,221 - 103,598,005	$213,614
60	$103,598,005 - 119,137,706	$245,656
61	$119,137,706 - 137,008,362	$282,504
62	$137,008,362 - 157,559,616	$324,880
63	$157,559,616 - 181,193,559	$373,612
64	$181,193,559 - 208,372,593	$429,654
65	$208,372,593 - 239,628,482	$494,102
66	$239,628,482 - 275,572,755	$568,217
67	$275,572,755 - And Above	$653,450

Sec. 32. ***1. The rail transportation business category (NAICS 482) includes all businesses primarily engaged in providing rail transportation of passengers or cargo, or both, using railroad rolling stock.***

2. This category does not include businesses primarily engaged in scenic and sightseeing rail transportation, street railroads, commuter rail or rapid transit included in the other transportation business category pursuant to section 33 of this act.

3. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	$0 - 31,250	$100
2	$31,250 - 35,938	$121
3	$35,938 - 41,329	$140
4	$41,329 - 47,528	$161
5	$47,528 - 54,658	$185
6	$54,658 - 62,857	$212
7	$62,857 - 72,286	$244
8	$72,286 - 83,129	$281
9	$83,129 - 95,599	$323
10	$95,599 - 109,939	$372
11	$109,939 - 126,430	$427
12	$126,430 - 145,394	$492
13	$145,394 - 167,204	$565
14	$167,204 - 192,285	$650
15	$192,285 - 221,128	$748
16	$221,128 - 254,297	$860
17	$254,297 - 292,442	$989
18	$292,442 - 336,308	$1,137
19	$336,308 - 386,755	$1,307
20	$386,755 - 444,768	$1,504
21	$444,768 - 511,484	$1,729
22	$511,484 - 588,207	$1,988
23	$588,207 - 676,438	$2,287
24	$676,438 - 777,904	$2,630
25	$777,904 - 894,590	$3,024
26	$894,590 - 1,028,779	$3,478
27	$1,028,779 - 1,183,096	$4,000
28	$1,183,096 - 1,360,560	$4,599
29	$1,360,560 - 1,564,645	$5,289
30	$1,564,645 - 1,799,341	$6,083
31	$1,799,341 - 2,069,243	$6,995
32	$2,069,243 - 2,379,630	$8,045
33	$2,379,630 - 2,736,574	$9,251
34	$2,736,574 - 3,147,061	$10,639
35	$3,147,061 - 3,619,120	$12,235
36	$3,619,120 - 4,161,989	$14,070
37	$4,161,989 - 4,786,287	$16,180
38	$4,786,287 - 5,504,230	$18,607
39	$5,504,230 - 6,329,865	$21,399
40	$6,329,865 - 7,279,345	$24,608
41	$7,279,345 - 8,371,247	$28,300
42	$8,371,247 - 9,626,935	$32,545
43	$9,626,935 - 11,070,975	$37,426
44	$11,070,975 - 12,731,622	$43,040
45	$12,731,622 - 14,641,365	$49,496
46	$14,641,365 - 16,837,571	$56,921
47	$16,837,571 - 19,363,206	$65,459
48	$19,363,206 - 22,267,688	$75,278
49	$22,267,688 - 25,607,841	$86,569
50	$25,607,841 - 29,449,017	$99,555
51	$29,449,017 - 33,866,370	$114,488
52	$33,866,370 - 38,946,326	$131,661
53	$38,946,326 - 44,788,275	$151,410
54	$44,788,275 - 51,506,517	$174,122
55	$51,506,517 - 59,232,495	$200,240
56	$59,232,495 - 68,117,369	$230,276
57	$68,117,369 - 78,334,975	$264,818
58	$78,334,975 - 90,085,221	$304,540
59	$90,085,221 - 103,598,005	$350,221
60	$103,598,005 - 119,137,706	$402,755
61	$119,137,706 - 137,008,362	$463,168
62	$137,008,362 - 157,559,616	$532,643
63	$157,559,616 - 181,193,559	$612,539
64	$181,193,559 - 208,372,593	$704,420
65	$208,372,593 - 239,628,482	$810,083
66	$239,628,482 - 275,572,755	$931,596
67	$275,572,755 - And Above	$1,071,335

Sec. 33. ***1. The other transportation business category (NAICS 483, 485, 486, 487, 488, 491 and 492) includes all businesses primarily engaged in:***

(a) Water transportation, including, without limitation, the transportation of passengers and cargo using watercraft;

(b) Transit and ground passenger transportation, including, without limitation, charter buses, school buses, interurban bus transportation, taxes and limousine services, street railroads, commuter rail and rapid transit;

(c) Pipeline transportation, including, without limitation, using transmission pipelines to transport products, such as crude oil, natural gas, refined petroleum products and slurry;

(d) Scenic and sightseeing transportation, including, without limitation, on land or the water, or in the air;

(e) Support activities for transportation, including, without limitation, air traffic control services, marine cargo handling, motor vehicle towing, railroad switching and terminals, and ship repair and maintenance not done in a shipyard, such as floating drydock services in a harbor;

(f) Postal services, including, without limitation, the activities of the United States Postal Service and its subcontractors operating under a universal service obligation to provide mail services, deliver letters and small parcels, and rural post offices on contract to the United States Postal Service; and

(g) Couriers and messengers, including, without limitation, the provision of intercity, local or international delivery of parcels and documents without operating under a universal service obligation.

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than - Up to and Including:	*Fee:*
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$100*
3	*$35,938 - 41,329*	*$100*
4	*$41,329 - 47,528*	*$100*
5	*$47,528 - 54,658*	*$100*
6	*$54,658 - 62,857*	*$100*
7	*$62,857 - 72,286*	*$100*
8	*$72,286 - 83,129*	*$110*
9	*$83,129 - 95,599*	*$126*
10	*$95,599 - 109,939*	*$145*
11	*$109,939 - 126,430*	*$167*
12	*$126,430 - 145,394*	*$192*
13	*$145,394 - 167,204*	*$220*
14	*$167,204 - 192,285*	*$254*
15	*$192,285 - 221,128*	*$292*
16	*$221,128 - 254,297*	*$335*
17	*$254,297 - 292,442*	*$386*
18	*$292,442 - 336,308*	*$443*
19	*$336,308 - 386,755*	*$510*
20	*$386,755 - 444,768*	*$586*
21	*$444,768 - 511,484*	*$674*
22	*$511,484 588,207*	*$776*
23	*$588,207 - 676,438*	*$892*
24	*$676,438 - 777,904*	*$1,026*
25	*$777,904 - 894,590*	*$1,180*
26	*$894,590 - 1,028,779*	*$1,357*
27	*$1,028,779 - 1,183,096*	*$1,560*
28	*$1,183,096 - 1,360,560*	*$1,794*
29	*$1,360,560 - 1,564,645*	*$2,063*
30	*$1,564,645 - 1,799,341*	*$2,373*
31	*$1,799,341 - 2,069,243*	*$2,729*
32	*$2,069,243 - 2,379,630*	*$3,138*
33	*$2,379,630 - 2,736,574*	*$3,609*
34	*$2,736,574 - 3,147,061*	*$4,150*
35	*$3,147,061 - 3,619,120*	*$4,772*
36	*$3,619,120 - 4,161,989*	*$5,488*
37	*$4,161,989 - 4,786,287*	*$6,311*
38	*$4,786,287 - 5,504,230*	*$7,258*
39	*$5,504,230 - 6,329,865*	*$8,347*
40	*$6,329,865 - 7,279,345*	*$9,599*
41	*$7,279,345 - 8,371,247*	*$11,039*
42	*$8,371,247 - 9,626,935*	*$12,694*
43	*$9,626,935 - 11,070,975*	*$14,599*
44	*$11,070,975 - 12,731,622*	*$16,788*
45	*$12,731,622 - 14,641,365*	*$19,307*
46	*$14,641,365 - 16,837,571*	*$22,203*
47	*$16,837,571 - 19,363,206*	*$25,533*
48	*$19,363,206 - 22,267,688*	*$29,363*
49	*$22,267,688 - 25,607,841*	*$33,767*
50	*$25,607,841 - 29,449,017*	*$38,832*
51	*$29,449,017 - 33,866,370*	*$44,657*
52	*$33,866,370 - 38,946,326*	*$51,356*
53	*$38,946,326 - 44,788,275*	*$59,059*
54	*$44,788,275 - 51,506,517*	*$67,918*
55	*$51,506,517 - 59,232,495*	*$78,106*
56	*$59,232,495 - 68,117,369*	*$89,822*
57	*$68,117,369 - 78,334,975*	*$103,295*
58	*$78,334,975 - 90,085,221*	*$118,789*
59	*$90,085,221 - 103,598,005*	*$136,607*
60	*$103,598,005 - 119,137,706*	*$157,099*
61	*$119,137,706 - 137,008,362*	*$180,663*
62	*$137,008,362 - 157,559,616*	*$207,763*
63	*$157,559,616 - 181,193,559*	*$238,927*
64	*$181,193,559 - 208,372,593*	*$274,766*
65	*$208,372,593 - 239,628,482*	*$315,981*
66	*$239,628,482 - 275,572,755*	*$363,378*
67	*$275,572,755 - And Above*	*$417,885*

Sec. 34. *1. The warehousing and storage business category (NAICS 493) includes all businesses primarily engaged in operating warehousing and storage facilities for general merchandise, refrigerated goods and other warehouse products.*

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross *revenue of the business for the quarter for which the fee will be paid:*

	Nevada Gross Revenue: Greater Than:	Up to and Including:	Fee:
1	*$0*	*31,250*	*$100*
2	*$31,250*	*35,938*	*$100*
3	*$35,938*	*41,329*	*$100*
4	*$41,329*	*47,528*	*$100*
5	*$47,528*	*54,658*	*$100*
6	*$54,658*	*62,857*	*$100*
7	*$62,857*	*72,286*	*$100*
8	*$72,286*	*83,129*	*$108*
9	*$83,129*	*95,599*	*$125*
10	*$95,599*	*109,939*	*$143*
11	*$109,939*	*126,430*	*$165*
12	*$126,430*	*145,394*	*$190*
13	*$145,394*	*167,204*	*$218*
14	*$167,204*	*192,285*	*$251*
15	*$192,285*	*221,128*	*$288*
16	*$221,128*	*254,297*	*$331*
17	*$254,297*	*292,442*	*$381*
18	*$292,442*	*336,308*	*$438*
19	*$336,308*	*386,755*	*$504*
20	*$386,755*	*444,768*	*$580*
21	*$444,768*	*511,484*	*$667*
22	*$511,484*	*588,207*	*$767*
23	*$588,207*	*676,438*	*$882*
24	*$676,438*	*777,904*	*$1,014*
25	*$777,904*	*894,590*	*$1,166*
26	*$894,590*	*1,028,779*	*$1,341*
27	*$1,028,779*	*1,183,096*	*$1,542*
28	*$1,183,096*	*1,360,560*	*$1,773*
29	*$1,360,560*	*1,564,645*	*$2,039*
30	*$1,564,645*	*1,799,341*	*$2,345*
31	*$1,799,341*	*2,069,243*	*$2,697*
32	*$2,069,243*	*2,379,630*	*$3,102*
33	*$2,379,630*	*2,736,574*	*$3,567*
34	*$2,736,574*	*3,147,061*	*$4,102*
35	*$3,147,061*	*3,619,120*	*$4,717*
36	*$3,619,120*	*4,161,989*	*$5,425*
37	*$4,161,989*	*4,786,287*	*$6,238*
38	*$4,786,287*	*5,504,230*	*$7,174*
39	*$5,504,230*	*6,329,865*	*$8,250*
40	*$6,329,865*	*7,279,345*	*$9,488*
41	*$7,279,345*	*8,371,247*	*$10,911*
42	*$8,371,247*	*9,626,935*	*$12,547*
43	*$9,626,935*	*11,070,975*	*$14,429*
44	*$11,070,975*	*12,731,622*	*$16,594*
45	*$12,731,622*	*14,641,365*	*$19,083*
46	*$14,641,365*	*16,837,571*	*$21,945*
47	*$16,837,571*	*19,363,206*	*$25,237*
48	*$19,363,206*	*22,267,688*	*$29,023*
49	*$22,267,688*	*25,607,841*	*$33,376*
50	*$25,607,841*	*29,449,017*	*$38,383*
51	*$29,449,017*	*33,866,370*	*$44,140*
52	*$33,866,370*	*38,946,326*	*$50,761*
53	*$38,946,326*	*44,788,275*	*$58,375*
54	*$44,788,275*	*51,506,517*	*$67,131*
55	*$51,506,517*	*59,232,495*	*$77,201*
56	*$59,232,495*	*68,117,369*	*$88,781*
57	*$68,117,369*	*78,334,975*	*$102,098*
58	*$78,334,975*	*90,085,221*	*$117,413*
59	*$90,085,221*	*103,598,005*	*$135,025*
60	*$103,598,005*	*119,137,706*	*$155,279*
61	*$119,137,706*	*137,008,362*	*$178,571*
62	*$137,008,362*	*157,559,616*	*$205,356*
63	*$157,559,616*	*181,193,559*	*$236,160*
64	*$181,193,559*	*208,372,593*	*$271,584*
65	*$208,372,593*	*239,628,482*	*$312,321*
66	*$239,628,482*	*275,572,755*	*$359,169*
67	*$275,572,755*	*And Above*	*$413,045*

Sec. 35. *1. The publishing, software and data processing business category (NAICS 511, 512, 515 and 518) includes all businesses primarily engaged in:*

(a) Publishing, except on the Internet, including, without limitation, the publishing of newspapers, magazines, other periodicals and books, as well as directory and mailing list and software publishing;

(b) Motion picture and sound recording, including, without limitation, the production and distribution of motion pictures and sound recordings;

(c) Broadcasting, except on the Internet, including, without limitation, creating content or acquiring the right to distribute content and subsequently broadcast the content; and

(d) Data processing, hosting and related services, including, without limitation, the provision of infrastructure for hosting and data processing services.

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$100*
3	*$35,938 - 41,329*	*$107*
4	*$41,329 - 47,528*	*$123*
5	*$47,528 - 54,658*	*$141*
6	*$54,658 - 62,857*	*$162*
7	*$62,857 - 72,286*	*$187*
8	*$72,286 - 83,129*	*$215*
9	*$83,129 - 95,599*	*$247*
10	*$95,599 - 109,939*	*$284*
11	*$109,939 - 126,430*	*$326*
12	*$126,430 - 145,394*	*$375*
13	*$145,394 - 167,204*	*$432*
14	*$167,204 - 192,285*	*$496*
15	*$192,285 - 221,128*	*$571*
16	*$221,128 - 254,297*	*$656*
17	*$254,297 - 292,442*	*$755*
18	*$292,442 - 336,308*	*$868*
19	*$336,308 - 386,755*	*$998*
20	*$386,755 - 444,768*	*$1,148*
21	*$444,768 - 511,484*	*$1,320*
22	*$511,484 - 588,207*	*$1,518*
23	*$588,207 - 676,438*	*$1,746*
24	*$676,438 - 777,904*	*$2,008*
25	*$777,904 - 894,590*	*$2,309*
26	*$894,590 - 1,028,779*	*$2,656*
27	*$1,028,779 - 1,183,096*	*$3,054*
28	*$1,183,096 - 1,360,560*	*$3,512*
29	*$1,360,560 - 1,564,645*	*$4,039*
30	*$1,564,645 - 1,799,341*	*$4,645*
31	*$1,799,341 - 2,069,243*	*$5,341*
32	*$2,069,243 - 2,379,630*	*$6,142*
33	*$2,379,630 - 2,736,574*	*$7,064*
34	*$2,736,574 - 3,147,061*	*$8,123*
35	*$3,147,061 - 3,619,120*	*$9,342*
36	*$3,619,120 - 4,161,989*	*$10,743*
37	*$4,161,989 - 4,786,287*	*$12,355*
38	*$4,786,287 - 5,504,230*	*$14,208*
39	*$5,504,230 - 6,329,865*	*$16,339*
40	*$6,329,865 - 7,279,345*	*$18,790*
41	*$7,279,345 - 8,371,247*	*$21,608*
42	*$8,371,247 - 9,626,935*	*$24,850*
43	*$9,626,935 - 11,070,975*	*$28,577*
44	*$11,070,975 - 12,731,622*	*$32,864*
45	*$12,731,622 - 14,641,365*	*$37,793*
46	*$14,641,365 - 16,837,571*	*$43,462*
47	*$16,837,571 - 19,363,206*	*$49,981*
48	*$19,363,206 - 22,267,688*	*$57,479*
49	*$22,267,688 - 25,607,841*	*$66,100*
50	*$25,607,841 - 29,449,017*	*$76,015*
51	*$29,449,017 - 33,866,370*	*$87,418*
52	*$33,866,370 - 38,946,326*	*$100,530*
53	*$38,946,326 - 44,788,275*	*$115,610*
54	*$44,788,275 - 51,506,517*	*$132,952*
55	*$51,506,517 - 59,232,495*	*$152,894*
56	*$59,232,495 - 68,117,369*	*$175,828*
57	*$68,117,369 - 78,334,975*	*$202,203*
58	*$78,334,975 - 90,085,221*	*$232,533*
59	*$90,085,221 - 103,598,005*	*$267,413*
60	*$103,598,005 - 119,137,706*	*$307,525*
61	*$119,137,706 - 137,008,362*	*$353,654*
62	*$137,008,362 - 157,559,616*	*$406,702*
63	*$157,559,616 - 181,193,559*	*$467,707*
64	*$181,193,559 - 208,372,593*	*$537,863*
65	*$208,372,593 - 239,628,482*	*$618,543*
66	*$239,628,482 - 275,572,755*	*$711,324*
67	*$275,572,755 - And Above*	*$818,022*

Sec. 36. ***1. The telecommunications business category (NAICS 517) includes all businesses primarily engaged in providing telecommunications and the services related to that activity, including, without limitation, telephony, cable and satellite distribution services, Internet access and telecommunications reselling services.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$111*
3	*$35,938 - 41,329*	*$127*
4	*$41,329 - 47,528*	*$146*
5	*$47,528 - 54,658*	*$168*
6	*$54,658 - 62,857*	*$193*
7	*$62,857 - 72,286*	*$222*
8	*$72,286 - 83,129*	*$256*
9	*$83,129 - 95,599*	*$294*
10	*$95,599 - 109,939*	*$338*
11	*$109,939 - 126,430*	*$389*
12	*$126,430 - 145,394*	*$447*
13	*$145,394 - 167,204*	*$514*
14	*$167,204 - 192,285*	*$591*
15	*$192,285 - 221,128*	*$680*
16	*$221,128 - 254,297*	*$782*
17	*$254,297 - 292,442*	*$899*
18	*$292,442 - 336,308*	*$1,034*
19	*$336,308 - 386,755*	*$1,189*
20	*$386,755 - 444,768*	*$1,368*
21	*$444,768 - 511,484*	*$1,573*
22	*$511,484 - 588,207*	*$1,809*
23	*$588,207 - 676,438*	*$2,080*
24	*$676,438 - 777,904*	*$2,392*
25	*$777,904 - 894,590*	*$2,751*
26	*$894,590 - 1,028,779*	*$3,164*
27	*$1,028,779 - 1,183,096*	*$3,638*
28	*$1,183,096 - 1,360,560*	*$4,184*
29	*$1,360,560 - 1,564,645*	*$4,811*
30	*$1,564,645 - 1,799,341*	*$5,533*
31	*$1,799,341 - 2,069,243*	*$6,363*
32	*$2,069,243 - 2,379,630*	*$7,318*
33	*$2,379,630 - 2,736,574*	*$8,415*
34	*$2,736,574 - 3,147,061*	*$9,678*
35	*$3,147,061 - 3,619,120*	*$11,129*
36	*$3,619,120 - 4,161,989*	*$12,799*
37	*$4,161,989 - 4,786,287*	*$14,718*
38	*$4,786,287 - 5,504,230*	*$16,926*
39	*$5,504,230 - 6,329,865*	*$19,465*
40	*$6,329,865 - 7,279,345*	*$22,385*
41	*$7,279,345 - 8,371,247*	*$25,742*
42	*$8,371,247 - 9,626,935*	*$29,604*
43	*$9,626,935 - 11,070,975*	*$34,044*
44	*$11,070,975 - 12,731,622*	*$39,151*
45	*$12,731,622 - 14,641,365*	*$45,024*
46	*$14,641,365 - 16,837,571*	*$51,777*
47	*$16,837,571 - 19,363,206*	*$59,544*
48	*$19,363,206 - 22,267,688*	*$68,475*
49	*$22,267,688 - 25,607,841*	*$78,747*
50	*$25,607,841 - 29,449,017*	*$90,559*
51	*$29,449,017 - 33,866,370*	*$104,143*
52	*$33,866,370 - 38,946,326*	*$119,764*
53	*$38,946,326 - 44,788,275*	*$137,729*
54	*$44,788,275 - 51,506,517*	*$158,388*
55	*$51,506,517 - 59,232,495*	*$182,146*
56	*$59,232,495 - 68,117,369*	*$209,468*
57	*$68,117,369 - 78,334,975*	*$240,888*
58	*$78,334,975 - 90,085,221*	*$277,022*
59	*$90,085,221 - 103,598,005*	*$318,575*
60	*$103,598,005 - 119,137,706*	*$366,361*
61	*$119,137,706 - 137,008,362*	*$421,315*
62	*$137,008,362 - 157,559,616*	*$484,513*
63	*$157,559,616 - 181,193,559*	*$557,189*
64	*$181,193,559 - 208,372,593*	*$640,768*
65	*$208,372,593 - 239,628,482*	*$736,883*
66	*$239,628,482 - 275,572,755*	*$847,415*
67	*$275,572,755 - And Above*	*$974,528*

Sec. 37. ***1. The finance and insurance business category (NAICS 52) includes all businesses primarily engaged in financial transactions or in facilitating financial transactions.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	*Fee:*
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$100*
3	*$35,938 - 41,329*	*$100*
4	*$41,329 - 47,528*	*$100*
5	*$47,528 - 54,658*	*$100*
6	*$54,658 - 62,857*	*$100*
7	*$62,857 - 72,286*	*$100*
8	*$72,286 - 83,129*	*$100*
9	*$83,129 - 95,599*	*$109*
10	*$95,599 - 109,939*	*$125*
11	*$109,939 - 126,430*	*$144*
12	*$126,430 - 145,394*	*$165*
13	*$145,394 - 167,204*	*$190*
14	*$167,204 - 192,285*	*$218*
15	*$192,285 - 221,128*	*$251*
16	*$221,128 - 254,297*	*$289*
17	*$254,297 - 292,442*	*$332*
18	*$292,442 - 336,308*	*$382*
19	*$336,308 - 386,755*	*$439*
20	*$386,755 - 444,768*	*$505*
21	*$444,768 - 511,484*	*$581*
22	*$511,484 - 588,207*	*$668*
23	*$588,207 - 676,438*	*$768*
24	*$676,438 - 777,904*	*$883*
25	*$777,904 - 894,590*	*$1,016*
26	*$894,590 - 1,028,779*	*$1,168*
27	*$1,028,779 - 1,183,096*	*$1,343*
28	*$1,183,096 - 1,360,560*	*$1,545*
29	*$1,360,560 - 1,564,645*	*$1,776*
30	*$1,564,645 - 1,799,341*	*$2,043*
31	*$1,799,341 - 2,069,243*	*$2,349*
32	*$2,069,243 - 2,379,630*	*$2,702*
33	*$2,379,630 - 2,736,574*	*$3,107*
34	*$2,736,574 - 3,147,061*	*$3,573*
35	*$3,147,061 - 3,619,120*	*$4,109*
36	*$3,619,120 - 4,161,989*	*$4,725*
37	*$4,161,989 - 4,786,287*	*$5,434*
38	*$4,786,287 - 5,504,230*	*$6,249*
39	*$5,504,230 - 6,329,865*	*$7,187*
40	*$6,329,865 - 7,279,345*	*$8,265*
41	*$7,279,345 - 8,371,247*	*$9,504*
42	*$8,371,247 - 9,626,935*	*$10,930*
43	*$9,626,935 - 11,070,975*	*$12,569*
44	*$11,070,975 - 12,731,622*	*$14,455*
45	*$12,731,622 - 14,641,365*	*$16,623*
46	*$14,641,365 - 16,837,571*	*$19,116*
47	*$16,837,571 - 19,363,206*	*$21,984*
48	*$19,363,206 - 22,267,688*	*$25,282*
49	*$22,267,688 - 25,607,841*	*$29,074*
50	*$25,607,841 - 29,449,017*	*$33,435*
51	*$29,449,017 - 33,866,370*	*$38,450*
52	*$33,866,370 - 38,946,326*	*$44,218*
53	*$38,946,326 - 44,788,275*	*$50,850*
54	*$44,788,275 - 51,506,517*	*$58,478*
55	*$51,506,517 - 59,232,495*	*$67,249*
56	*$59,232,495 - 68,117,369*	*$77,337*
57	*$68,117,369 - 78,334,975*	*$88,937*
58	*$78,334,975 - 90,085,221*	*$102,278*
59	*$90,085,221 - 103,598,005*	*$117,620*
60	*$103,598,005 - 119,137,706*	*$135,262*
61	*$119,137,706 - 137,008,362*	*$155,552*
62	*$137,008,362 - 157,559,616*	*$178,885*
63	*$157,559,616 - 181,193,559*	*$205,717*
64	*$181,193,559 - 208,372,593*	*$236,575*
65	*$208,372,593 - 239,628,482*	*$272,061*
66	*$239,628,482 - 275,572,755*	*$312,870*
67	*$275,572,755 - And Above*	*$359,801*

Sec. 38. ***1. The real estate and rental and leasing business category (NAICS 53) includes all businesses primarily engaged in renting, leasing or otherwise allowing the use of tangible or intangible assets, businesses providing related services, managing real estate for others, selling, renting or buying real estate for others and appraising real estate.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:
1	$0 - 31,250	$100
2	$31,250 - 35,938	$100
3	$35,938 - 41,329	$105
4	$41,329 - 47,528	$121
5	$47,528 - 54,658	$139
6	$54,658 - 62,857	$160
7	$62,857 - 72,286	$184
8	$72,286 - 83,129	$212
9	$83,129 - 95,599	$243
10	$95,599 - 109,939	$280
11	$109,939 - 126,430	$322
12	$126,430 - 145,394	$370
13	$145,394 - 167,204	$426
14	$167,204 - 192,285	$489
15	$192,285 - 221,128	$563
16	$221,128 - 254,297	$647
17	$254,297 - 292,442	$744
18	$292,442 - 336,308	$856
19	$336,308 - 386,755	$985
20	$386,755 - 444,768	$1,132
21	$444,768 - 511,484	$1,302
22	$511,484 - 588,207	$1,497
23	$588,207 - 676,438	$1,722
24	$676,438 - 777,904	$1,980
25	$777,904 - 894,590	$2,277
26	$894,590 - 1,028,779	$2,619
27	$1,028,779 - 1,183,096	$3,012
28	$1,183,096 - 1,360,560	$3,463
29	$1,360,560 - 1,564,645	$3,983
30	$1,564,645 - 1,799,341	$4,580
31	$1,799,341 - 2,069,243	$5,268
32	$2,069,243 - 2,379,630	$6,058
33	$2,379,630 - 2,736,574	$6,966
34	$2,736,574 - 3,147,061	$8,011
35	$3,147,061 - 3,619,120	$9,213
36	$3,619,120 - 4,161,989	$10,595
37	$4,161,989 - 4,786,287	$12,184
38	$4,786,287 - 5,504,230	$14,012
39	$5,504,230 - 6,329,865	$16,113
40	$6,329,865 - 7,279,345	$18,530
41	$7,279,345 - 8,371,247	$21,310
42	$8,371,247 - 9,626,935	$24,506
43	$9,626,935 - 11,070,975	$28,182
44	$11,070,975 - 12,731,622	$32,410
45	$12,731,622 - 14,641,365	$37,271
46	$14,641,365 - 16,837,571	$42,862
47	$16,837,571 - 19,363,206	$49,291
48	$19,363,206 - 22,267,688	$56,685
49	$22,267,688 - 25,607,841	$65,188
50	$25,607,841 - 29,449,017	$74,966
51	$29,449,017 - 33,866,370	$86,211
52	$33,866,370 - 38,946,326	$99,142
53	$38,946,326 - 44,788,275	$114,014
54	$44,788,275 - 51,506,517	$131,116
55	$51,506,517 - 59,232,495	$150,783
56	$59,232,495 - 68,117,369	$173,401
57	$68,117,369 - 78,334,975	$199,411
58	$78,334,975 - 90,085,221	$229,323
59	$90,085,221 - 103,598,005	$263,721
60	$103,598,005 - 119,137,706	$303,279
61	$119,137,706 - 137,008,362	$348,771
62	$137,008,362 - 157,559,616	$401,087
63	$157,559,616 - 181,193,559	$461,250
64	$181,193,559 - 208,372,593	$530,437
65	$208,372,593 - 239,628,482	$610,002
66	$239,628,482 - 275,572,755	$701,503
67	$275,572,755 - And Above	$806,728

Sec. 39. *1. The professional, scientific and technical services business category (NAICS 54) includes all businesses primarily engaged in performing professional, scientific and technical activities for others.*

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:
1	$0 - 31,250	$100
2	$31,250 - 35,938	$100
3	$35,938 - 41,329	$100
4	$41,329 - 47,528	$100
5	$47,528 - 54,658	$101
6	$54,658 - 62,857	$116
7	$62,857 - 72,286	$133
8	$72,286 - 83,129	$153
9	$83,129 - 95,599	$176
10	$95,599 - 109,939	$203
11	$109,939 - 126,430	$233
12	$126,430 - 145,394	$268
13	$145,394 - 167,204	$308
14	$167,204 - 192,285	$354
15	$192,285 - 221,128	$408
16	$221,128 - 254,297	$469
17	$254,297 - 292,442	$539
18	$292,442 - 336,308	$620
19	$336,308 - 386,755	$713
20	$386,755 - 444,768	$820
21	$444,768 - 511,484	$943
22	$511,484 - 588,207	$1,084
23	$588,207 - 676,438	$1,247
24	$676,438 - 777,904	$1,434
25	$777,904 - 894,590	$1,649
26	$894,590 - 1,028,779	$1,896
27	$1,028,779 - 1,183,096	$2,180
28	$1,183,096 - 1,360,560	$2,508
29	$1,360,560 - 1,564,645	$2,884
30	$1,564,645 - 1,799,341	$3,316
31	$1,799,341 - 2,069,243	$3,814
32	$2,069,243 - 2,379,630	$4,386
33	$2,379,630 - 2,736,574	$5,044
34	$2,736,574 - 3,147,061	$5,800
35	$3,147,061 - 3,619,120	$6,670
36	$3,619,120 - 4,161,989	$7,671
37	$4,161,989 - 4,786,287	$8,821
38	$4,786,287 - 5,504,230	$10,144
39	$5,504,230 - 6,329,865	$11,666
40	$6,329,865 - 7,279,345	$13,416
41	$7,279,345 - 8,371,247	$15,428
42	$8,371,247 - 9,626,935	$17,743
43	$9,626,935 - 11,070,975	$20,404
44	$11,070,975 - 12,731,622	$23,465
45	$12,731,622 - 14,641,365	$26,984
46	$14,641,365 - 16,837,571	$31,032
47	$16,837,571 - 19,363,206	$35,687
48	$19,363,206 - 22,267,688	$41,040
49	$22,267,688 - 25,607,841	$47,196
50	$25,607,841 - 29,449,017	$54,275
51	$29,449,017 - 33,866,370	$62,417
52	$33,866,370 - 38,946,326	$71,779
53	$38,946,326 - 44,788,275	$82,546
54	$44,788,275 - 51,506,517	$94,928
55	$51,506,517 - 59,232,495	$109,167
56	$59,232,495 - 68,117,369	$125,542
57	$68,117,369 - 78,334,975	$144,373
58	$78,334,975 - 90,085,221	$166,030
59	$90,085,221 - 103,598,005	$190,934
60	$103,598,005 - 119,137,706	$219,574
61	$119,137,706 - 137,008,362	$252,510
62	$137,008,362 - 157,559,616	$290,387
63	$157,559,616 - 181,193,559	$333,945
64	$181,193,559 - 208,372,593	$384,036
65	$208,372,593 - 239,628,482	$441,642
66	$239,628,482 - 275,572,755	$507,888
67	$275,572,755 - And Above	$584,071

Sec. 40. *1. The management of companies and enterprises business category (NAICS 55) includes all businesses primarily engaged in:*

(a) Holding the securities of, or other equity interests in, companies and enterprises for the purpose of owning a controlling interest or influencing management decisions; or

(b) Administering, overseeing and managing establishments of the company or enterprise and that normally undertake the strategic or organizational planning and decision-making role of the company or enterprise.

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	$0 - 31,250	$100
2	$31,250 - 35,938	$100
3	$35,938 - 41,329	$100
4	$41,329 - 47,528	$100
5	$47,528 - 54,658	$100
6	$54,658 - 62,857	$100
7	$62,857 - 72,286	$101
8	$72,286 - 83,129	$116
9	$83,129 - 95,599	$133
10	$95,599 - 109,939	$153
11	$109,939 - 126,430	$176
12	$126,430 - 145,394	$203
13	$145,394 - 167,204	$233
14	$167,204 - 192,285	$268
15	$192,285 - 221,128	$308
16	$221,128 - 254,297	$355
17	$254,297 - 292,442	$408
18	$292,442 - 336,308	$469
19	$336,308 - 386,755	$540
20	$386,755 - 444,768	$620
21	$444,768 - 511,484	$714
22	$511,484 - 588,207	$821
23	$588,207 - 676,438	$944
24	$676,438 - 777,904	$1,085
25	$777,904 - 894,590	$1,248
26	$894,590 - 1,028,779	$1,435
27	$1,028,779 - 1,183,096	$1,650
28	$1,183,096 - 1,360,560	$1,898
29	$1,360,560 - 1,564,645	$2,183
30	$1,564,645 - 1,799,341	$2,510
31	$1,799,341 - 2,069,243	$2,887
32	$2,069,243 - 2,379,630	$3,320
33	$2,379,630 - 2,736,574	$3,818
34	$2,736,574 - 3,147,061	$4,390
35	$3,147,061 - 3,619,120	$5,049
36	$3,619,120 - 4,161,989	$5,806
37	$4,161,989 - 4,786,287	$6,677
38	$4,786,287 - 5,504,230	$7,678
39	$5,504,230 - 6,329,865	$8,830
40	$6,329,865 - 7,279,345	$10,155
41	$7,279,345 - 8,371,247	$11,678
42	$8,371,247 - 9,626,935	$13,430
43	$9,626,935 - 11,070,975	$15,444
44	$11,070,975 - 12,731,622	$17,761
45	$12,731,622 - 14,641,365	$20,425
46	$14,641,365 - 16,837,571	$23,488
47	$16,837,571 - 19,363,206	$27,012
48	$19,363,206 - 22,267,688	$31,063
49	$22,267,688 - 25,607,841	$35,723
50	$25,607,841 - 29,449,017	$41,081
51	$29,449,017 - 33,866,370	$47,244
52	$33,866,370 - 38,946,326	$54,330
53	$38,946,326 - 44,788,275	$62,480
54	$44,788,275 - 51,506,517	$71,852
55	$51,506,517 - 59,232,495	$82,629
56	$59,232,495 - 68,117,369	$95,024
57	$68,117,369 - 78,334,975	$109,277
58	$78,334,975 - 90,085,221	$125,669
59	$90,085,221 - 103,598,005	$144,519
60	$103,598,005 - 119,137,706	$166,197
61	$119,137,706 - 137,008,362	$191,126
62	$137,008,362 - 157,559,616	$219,795
63	$157,559,616 - 181,193,559	$252,765
64	$181,193,559 - 208,372,593	$290,679
65	$208,372,593 - 239,628,482	$334,281
66	$239,628,482 - 275,572,755	$384,424
67	$275,572,755 - And Above	$442,087

Sec. 41. ***1. The administrative and support services business category (NAICS 561) includes all businesses primarily engaged in activities that support the day-to-day operations of other organizations.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

Nevada Gross Revenue: Greater Than: - Up to and Including:	*Fee:*
$0 - 31,250	*$100*
$31,250 - 35,938	*$100*
$35,938 - 41,329	*$100*
$41,329 - 47,528	*$100*
$47,528 - 54,658	*$100*
$54,658 - 62,857	*$100*
$62,857 - 72,286	*$114*
$72,286 - 83,129	*$131*
$83,129 - 95,599	*$150*
$95,599 - 109,939	*$173*
$109,939 - 126,430	*$199*
$126,430 - 145,394	*$229*
$145,394 - 167,204	*$263*
$167,204 - 192,285	*$303*
$192,285 - 221,128	*$348*
$221,128 - 254,297	*$400*
$254,297 - 292,442	*$460*
$292,442 - 336,308	*$529*
$336,308 - 386,755	*$608*
$386,755 - 444,768	*$700*
$444,768 - 511,484	*$805*
$511,484 - 588,207	*$925*
$588,207 - 676,438	*$1,064*
$676,438 - 777,904	*$1,224*
$777,904 - 894,590	*$1,407*
$894,590 - 1,028,779	*$1,618*
$1,028,779 - 1,183,096	*$1,861*
$1,183,096 - 1,360,560	*$2,140*
$1,360,560 - 1,564,645	*$2,461*
$1,564,645 - 1,799,341	*$2,831*
$1,799,341 - 2,069,243	*$3,255*
$2,069,243 - 2,379,630	*$3,744*
$2,379,630 - 2,736,574	*$4,305*
$2,736,574 - 3,147,061	*$4,951*
$3,147,061 - 3,619,120	*$5,694*
$3,619,120 - 4,161,989	*$6,548*
$4,161,989 - 4,786,287	*$7,530*
$4,786,287 - 5,504,230	*$8,659*
$5,504,230 - 6,329,865	*$9,958*
$6,329,865 - 7,279,345	*$11,452*
$7,279,345 - 8,371,247	*$13,170*
$8,371,247 - 9,626,935	*$15,145*
$9,626,935 - 11,070,975	*$17,417*
$11,070,975 - 12,731,622	*$20,029*
$12,731,622 - 14,641,365	*$23,034*
$14,641,365 - 16,837,571	*$26,489*
$16,837,571 - 19,363,206	*$30,462*
$19,363,206 - 22,267,688	*$35,031*
$22,267,688 - 25,607,841	*$40,286*
$25,607,841 - 29,449,017	*$46,329*
$29,449,017 - 33,866,370	*$53,278*
$33,866,370 - 38,946,326	*$61,270*
$38,946,326 - 44,788,275	*$70,461*
$44,788,275 - 51,506,517	*$81,030*
$51,506,517 - 59,232,495	*$93,184*
$59,232,495 - 68,117,369	*$107,162*
$68,117,369 - 78,334,975	*$123,236*
$78,334,975 - 90,085,221	*$141,721*
$90,085,221 - 103,598,005	*$162,980*
$103,598,005 - 119,137,706	*$187,426*
$119,137,706 - 137,008,362	*$215,540*
$137,008,362 - 157,559,616	*$247,871*
$157,559,616 - 181,193,559	*$285,052*
$181,193,559 - 208,372,593	*$327,810*
$208,372,593 - 239,628,482	*$376,982*
$239,628,482 - 275,572,755	*$433,529*
$275,572,755 - And Above	*$498,558*

Sec. 42. ***1. The waste management and remediation services business category (NAICS 562) includes all businesses primarily engaged in the collection, treatment and disposal of waste materials.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

Nevada Gross Revenue: Greater Than: - Up to and Including:	*Fee:*
$0 - 31,250	*$100*
$31,250 - 35,938	*$100*
$35,938 - 41,329	*$110*
$41,329 - 47,528	*$127*
$47,528 - 54,658	*$146*
$54,658 - 62,857	*$168*
$62,857 - 72,286	*$193*
$72,286 - 83,129	*$222*
$83,129 - 95,599	*$256*
$95,599 - 109,939	*$294*
$109,939 - 126,430	*$338*
$126,430 - 145,394	*$389*
$145,394 - 167,204	*$447*
$167,204 - 192,285	*$514*
$192,285 - 221,128	*$591*
$221,128 - 254,297	*$680*
$254,297 - 292,442	*$782*
$292,442 - 336,308	*$899*
$336,308 - 386,755	*$1,034*
$386,755 - 444,768	*$1,189*
$444,768 - 511,484	*$1,367*
$511,484 - 588,207	*$1,572*
$588,207 - 676,438	*$1,808*
$676,438 - 777,904	*$2,079*
$777,904 - 894,590	*$2,391*
$894,590 - 1,028,779	*$2,750*
$1,028,779 - 1,183,096	*$3,162*
$1,183,096 - 1,360,560	*$3,637*
$1,360,560 - 1,564,645	*$4,182*
$1,564,645 - 1,799,341	*$4,809*
$1,799,341 - 2,069,243	*$5,531*
$2,069,243 - 2,379,630	*$6,361*
$2,379,630 - 2,736,574	*$7,315*
$2,736,574 - 3,147,061	*$8,412*
$3,147,061 - 3,619,120	*$9,674*
$3,619,120 - 4,161,989	*$11,125*
$4,161,989 - 4,786,287	*$12,793*
$4,786,287 - 5,504,230	*$14,712*
$5,504,230 - 6,329,865	*$16,919*
$6,329,865 - 7,279,345	*$19,457*
$7,279,345 - 8,371,247	*$22,375*
$8,371,247 - 9,626,935	*$25,732*
$9,626,935 - 11,070,975	*$29,592*
$11,070,975 - 12,731,622	*$34,030*
$12,731,622 - 14,641,365	*$39,135*
$14,641,365 - 16,837,571	*$45,005*
$16,837,571 - 19,363,206	*$51,756*
$19,363,206 - 22,267,688	*$59,519*
$22,267,688 - 25,607,841	*$68,447*
$25,607,841 - 29,449,017	*$78,714*
$29,449,017 - 33,866,370	*$90,521*
$33,866,370 - 38,946,326	*$104,100*
$38,946,326 - 44,788,275	*$119,715*
$44,788,275 - 51,506,517	*$137,672*
$51,506,517 - 59,232,495	*$158,322*
$59,232,495 - 68,117,369	*$182,071*
$68,117,369 - 78,334,975	*$209,381*
$78,334,975 - 90,085,221	*$240,789*
$90,085,221 - 103,598,005	*$276,907*
$103,598,005 - 119,137,706	*$318,443*
$119,137,706 - 137,008,362	*$366,209*
$137,008,362 - 157,559,616	*$421,141*
$157,559,616 - 181,193,559	*$484,312*
$181,193,559 - 208,372,593	*$556,959*
$208,372,593 - 239,628,482	*$640,503*
$239,628,482 - 275,572,755	*$736,578*
$275,572,755 - And Above	*$847,065*

Sec. 43. ***1. The educational services business category (NAICS 61) includes all businesses primarily engaged in providing instruction and training in a wide variety of subjects.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than:	*Up to and Including:*	*Fee:*
1	*$0*	*31,250*	*$100*
2	*$31,250*	*35,938*	*$103*
3	*$35,938*	*41,329*	*$119*
4	*$41,329*	*47,528*	*$136*
5	*$47,528*	*54,658*	*$157*
6	*$54,658*	*62,857*	*$180*
7	*$62,857*	*72,286*	*$208*
8	*$72,286*	*83,129*	*$239*
9	*$83,129*	*95,599*	*$275*
10	*$95,599*	*109,939*	*$316*
11	*$109,939*	*126,430*	*$363*
12	*$126,430*	*145,394*	*$417*
13	*$145,394*	*167,204*	*$480*
14	*$167,204*	*192,285*	*$552*
15	*$192,285*	*221,128*	*$635*
16	*$221,128*	*254,297*	*$730*
17	*$254,297*	*292,442*	*$840*
18	*$292,442*	*336,308*	*$966*
19	*$336,308*	*386,755*	*$1,111*
20	*$386,755*	*444,768*	*$1,277*
21	*$444,768*	*511,484*	*$1,469*
22	*$511,484*	*588,207*	*$1,689*
23	*$588,207*	*676,438*	*$1,942*
24	*$676,438*	*777,904*	*$2,234*
25	*$777,904*	*894,590*	*$2,569*
26	*$894,590*	*1,028,779*	*$2,954*
27	*$1,028,779*	*1,183,096*	*$3,397*
28	*$1,183,096*	*1,360,560*	*$3,907*
29	*$1,360,560*	*1,564,645*	*$4,493*
30	*$1,564,645*	*1,799,341*	*$5,167*
31	*$1,799,341*	*2,069,243*	*$5,942*
32	*$2,069,243*	*2,379,630*	*$6,833*
33	*$2,379,630*	*2,736,574*	*$7,858*
34	*$2,736,574*	*3,147,061*	*$9,037*
35	*$3,147,061*	*3,619,120*	*$10,392*
36	*$3,619,120*	*4,161,989*	*$11,951*
37	*$4,161,989*	*4,786,287*	*$13,744*
38	*$4,786,287*	*5,504,230*	*$15,805*
39	*$5,504,230*	*6,329,865*	*$18,176*
40	*$6,329,865*	*7,279,345*	*$20,902*
41	*$7,279,345*	*8,371,247*	*$24,038*
42	*$8,371,247*	*9,626,935*	*$27,643*
43	*$9,626,935*	*11,070,975*	*$31,790*
44	*$11,070,975*	*12,731,622*	*$36,558*
45	*$12,731,622*	*14,641,365*	*$42,042*
46	*$14,641,365*	*16,837,571*	*$48,348*
47	*$16,837,571*	*19,363,206*	*$55,601*
48	*$19,363,206*	*22,267,688*	*$63,941*
49	*$22,267,688*	*25,607,841*	*$73,532*
50	*$25,607,841*	*29,449,017*	*$84,562*
51	*$29,449,017*	*33,866,370*	*$97,246*
52	*$33,866,370*	*38,946,326*	*$111,833*
53	*$38,946,326*	*44,788,275*	*$128,608*
54	*$44,788,275*	*51,506,517*	*$147,899*
55	*$51,506,517*	*59,232,495*	*$170,084*
56	*$59,232,495*	*68,117,369*	*$195,596*
57	*$68,117,369*	*78,334,975*	*$224,935*
58	*$78,334,975*	*90,085,221*	*$258,676*
59	*$90,085,221*	*103,598,005*	*$297,477*
60	*$103,598,005*	*119,137,706*	*$342,099*
61	*$119,137,706*	*137,008,362*	*$393,414*
62	*$137,008,362*	*157,559,616*	*$452,426*
63	*$157,559,616*	*181,193,559*	*$520,289*
64	*$181,193,559*	*208,372,593*	*$598,333*
65	*$208,372,593*	*239,628,482*	*$688,083*
66	*$239,628,482*	*275,572,755*	*$791,295*
67	*$275,572,755*	*And Above*	*$909,989*

Sec. 44. ***1. The health care and social assistance business category (NAICS 62) includes all businesses primarily engaged in providing health care and social assistance for natural persons.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*	**24**	*$676,438 - 777,904*	*$1,509*	**47**	*$16,837,571 - 19,363,206*	*$37,560*
2	*$31,250 - 35,938*	*$100*	**25**	*$777,904 - 894,590*	*$1,735*	**48**	*$19,363,206 - 22,267,688*	*$43,194*
3	*$35,938 - 41,329*	*$100*	**26**	*$894,590 - 1,028,779*	*$1,996*	**49**	*$22,267,688 - 25,607,841*	*$49,673*
4	*$41,329 - 47,528*	*$100*	**27**	*$1,028,779 - 1,183,096*	*$2,295*	**50**	*$25,607,841 - 29,449,017*	*$57,124*
5	*$47,528 - 54,658*	*$106*	**28**	*$1,183,096 - 1,360,560*	*$2,639*	**51**	*$29,449,017 - 33,866,370*	*$65,693*
6	*$54,658 - 62,857*	*$122*	**29**	*$1,360,560 - 1,564,645*	*$3,035*	**52**	*$33,866,370 - 38,946,326*	*$75,547*
7	*$62,857 - 72,286*	*$140*	**30**	*$1,564,645 - 1,799,341*	*$3,490*	**53**	*$38,946,326 - 44,788,275*	*$86,879*
8	*$72,286 - 83,129*	*$161*	**31**	*$1,799,341 - 2,069,243*	*$4,014*	**54**	*$44,788,275 - 51,506,517*	*$99,910*
9	*$83,129 - 95,599*	*$185*	**32**	*$2,069,243 - 2,379,630*	*$4,616*	**55**	*$51,506,517 - 59,232,495*	*$114,897*
10	*$95,599 - 109,939*	*$213*	**33**	*$2,379,630 - 2,736,574*	*$5,308*	**56**	*$59,232,495 - 68,117,369*	*$132,131*
11	*$109,939 - 126,430*	*$245*	**34**	*$2,736,574 - 3,147,061*	*$6,105*	**57**	*$68,117,369 - 78,334,975*	*$151,951*
12	*$126,430 - 145,394*	*$282*	**35**	*$3,147,061 - 3,619,120*	*$7,020*	**58**	*$78,334,975 - 90,085,221*	*$174,744*
13	*$145,394 - 167,204*	*$324*	**36**	*$3,619,120 - 4,161,989*	*$8,073*	**59**	*$90,085,221 - 103,598,005*	*$200,955*
14	*$167,204 - 192,285*	*$373*	**37**	*$4,161,989 - 4,786,287*	*$9,284*	**60**	*$103,598,005 - 119,137,706*	*$231,099*
15	*$192,285 - 221,128*	*$429*	**38**	*$4,786,287 - 5,504,230*	*$10,677*	**61**	*$119,137,706 - 137,008,362*	*$265,763*
16	*$221,128 - 254,297*	*$493*	**39**	*$5,504,230 - 6,329,865*	*$12,278*	**62**	*$137,008,362 - 157,559,616*	*$305,628*
17	*$254,297 - 292,442*	*$567*	**40**	*$6,329,865 - 7,279,345*	*$14,120*	**63**	*$157,559,616 - 181,193,559*	*$351,472*
18	*$292,442 - 336,308*	*$652*	**41**	*$7,279,345 - 8,371,247*	*$16,238*	**64**	*$181,193,559 - 208,372,593*	*$404,193*
19	*$336,308 - 386,755*	*$750*	**42**	*$8,371,247 - 9,626,935*	*$18,674*	**65**	*$208,372,593 - 239,628,482*	*$464,822*
20	*$386,755 - 444,768*	*$863*	**43**	*$9,626,935 - 11,070,975*	*$21,475*	**66**	*$239,628,482 - 275,572,755*	*$534,545*
21	*$444,768 - 511,484*	*$992*	**44**	*$11,070,975 - 12,731,622*	*$24,696*	**67**	*$275,572,755 - And Above*	*$614,727*
22	*$511,484 - 588,207*	*$1,141*	**45**	*$12,731,622 - 14,641,365*	*$28,401*			
23	*$588,207 - 676,438*	*$1,312*	**46**	*$14,641,365 - 16,837,571*	*$32,661*			

Sec. 45. ***1. The arts, entertainment and recreation business category (NAICS 71) includes all businesses primarily engaged in operating facilities or providing services to meet varied cultural, entertainment and recreational interests of their patrons.***

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:		Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*	**24**	*$676,438 - 777,904*	*$1,901*	**47**	*$16,837,571 - 19,363,206*	*$47,320*
2	*$31,250 - 35,938*	*$100*	**25**	*$777,904 - 894,590*	*$2,186*	**48**	*$19,363,206 - 22,267,688*	*$54,418*
3	*$35,938 - 41,329*	*$101*	**26**	*$894,590 - 1,028,779*	*$2,514*	**49**	*$22,267,688 - 25,607,841*	*$62,580*
4	*$41,329 - 47,528*	*$116*	**27**	*$1,028,779 - 1,183,096*	*$2,891*	**50**	*$25,607,841 - 29,449,017*	*$71,967*
5	*$47,528 - 54,658*	*$134*	**28**	*$1,183,096 - 1,360,560*	*$3,325*	**51**	*$29,449,017 - 33,866,370*	*$82,762*
6	*$54,658 - 62,857*	*$154*	**29**	*$1,360,560 - 1,564,645*	*$3,824*	**52**	*$33,866,370 - 38,946,326*	*$95,177*
7	*$62,857 - 72,286*	*$177*	**30**	*$1,564,645 - 1,799,341*	*$4,397*	**53**	*$38,946,326 - 44,788,275*	*$109,453*
8	*$72,286 - 83,129*	*$203*	**31**	*$1,799,341 - 2,069,243*	*$5,057*	**54**	*$44,788,275 - 51,506,517*	*$125,871*
9	*$83,129 - 95,599*	*$234*	**32**	*$2,069,243 - 2,379,630*	*$5,815*	**55**	*$51,506,517 - 59,232,495*	*$144,752*
10	*$95,599 - 109,939*	*$269*	**33**	*$2,379,630 - 2,736,574*	*$6,688*	**56**	*$59,232,495 - 68,117,369*	*$166,465*
11	*$109,939 - 126,430*	*$309*	**34**	*$2,736,574 - 3,147,061*	*$7,691*	**57**	*$68,117,369 - 78,334,975*	*$191,434*
12	*$126,430 - 145,394*	*$355*	**35**	*$3,147,061 - 3,619,120*	*$8,844*	**58**	*$78,334,975 - 90,085,221*	*$220,150*
13	*$145,394 - 167,204*	*$409*	**36**	*$3,619,120 - 4,161,989*	*$10,171*	**59**	*$90,085,221 - 103,598,005*	*$253,172*
14	*$167,204 - 192,285*	*$470*	**37**	*$4,161,989 - 4,786,287*	*$11,697*	**60**	*$103,598,005 - 119,137,706*	*$291,148*
15	*$192,285 - 221,128*	*$540*	**38**	*$4,786,287 - 5,504,230*	*$13,451*	**61**	*$119,137,706 - 137,008,362*	*$334,820*
16	*$221,128 - 254,297*	*$621*	**39**	*$5,504,230 - 6,329,865*	*$15,469*	**62**	*$137,008,362 - 157,559,616*	*$385,043*
17	*$254,297 - 292,442*	*$715*	**40**	*$6,329,865 - 7,279,345*	*$17,789*	**63**	*$157,559,616 - 181,193,559*	*$442,800*
18	*$292,442 - 336,308*	*$822*	**41**	*$7,279,345 - 8,371,247*	*$20,458*	**64**	*$181,193,559 - 208,372,593*	*$509,219*
19	*$336,308 - 386,755*	*$945*	**42**	*$8,371,247 - 9,626,935*	*$23,526*	**65**	*$208,372,593 - 239,628,482*	*$585,602*
20	*$386,755 - 444,768*	*$1,087*	**43**	*$9,626,935 - 11,070,975*	*$27,055*	**66**	*$239,628,482 - 275,572,755*	*$673,443*
21	*$444,768 - 511,484*	*$1,250*	**44**	*$11,070,975 - 12,731,622*	*$31,113*	**67**	*$275,572,755 - And Above*	*$774,459*
22	*$511,484 - 588,207*	*$1,437*	**45**	*$12,731,622 - 14,641,365*	*$35,780*			
23	*$588,207 - 676,438*	*$1,653*	**46**	*$14,641,365 - 16,837,571*	*$41,148*			

Sec. 46. *1. The accommodation business category (NAICS 721) includes all businesses primarily engaged in providing lodging or short-term accommodations for travelers, vacationers and others.*

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	$0 - 31,250	$100
2	$31,250 - 35,938	$100
3	$35,938 - 41,329	$100
4	$41,329 - 47,528	$100
5	$47,528 - 54,658	$111
6	$54,658 - 62,857	$128
7	$62,857 - 72,286	$147
8	$72,286 - 83,129	$169
9	$83,129 - 95,599	$195
10	$95,599 - 109,939	$224
11	$109,939 - 126,430	$257
12	$126,430 - 145,394	$296
13	$145,394 - 167,204	$341
14	$167,204 - 192,285	$392
15	$192,285 - 221,128	$450
16	$221,128 - 254,297	$518
17	$254,297 - 292,442	$596
18	$292,442 - 336,308	$685
19	$336,308 - 386,755	$788
20	$386,755 - 444,768	$906
21	$444,768 - 511,484	$1,042
22	$511,484 - 588,207	$1,198
23	$588,207 - 676,438	$1,378
24	$676,438 - 777,904	$1,584
25	$777,904 - 894,590	$1,822
26	$894,590 - 1,028,779	$2,095
27	$1,028,779 - 1,183,096	$2,409
28	$1,183,096 - 1,360,560	$2,771
29	$1,360,560 - 1,564,645	$3,186
30	$1,564,645 - 1,799,341	$3,664
31	$1,799,341 - 2,069,243	$4,214
32	$2,069,243 - 2,379,630	$4,846
33	$2,379,630 - 2,736,574	$5,573
34	$2,736,574 - 3,147,061	$6,409
35	$3,147,061 - 3,619,120	$7,370
36	$3,619,120 - 4,161,989	$8,476
37	$4,161,989 - 4,786,287	$9,747
38	$4,786,287 - 5,504,230	$11,209
39	$5,504,230 - 6,329,865	$12,891
40	$6,329,865 - 7,279,345	$14,824
41	$7,279,345 - 8,371,247	$17,048
42	$8,371,247 - 9,626,935	$19,605
43	$9,626,935 - 11,070,975	$22,546
44	$11,070,975 - 12,731,622	$25,928
45	$12,731,622 - 14,641,365	$29,817
46	$14,641,365 - 16,837,571	$34,290
47	$16,837,571 - 19,363,206	$39,433
48	$19,363,206 - 22,267,688	$45,348
49	$22,267,688 - 25,607,841	$52,150
50	$25,607,841 - 29,449,017	$59,973
51	$29,449,017 - 33,866,370	$68,969
52	$33,866,370 - 38,946,326	$79,314
53	$38,946,326 - 44,788,275	$91,211
54	$44,788,275 - 51,506,517	$104,893
55	$51,506,517 - 59,232,495	$120,627
56	$59,232,495 - 68,117,369	$138,721
57	$68,117,369 - 78,334,975	$159,529
58	$78,334,975 - 90,085,221	$183,458
59	$90,085,221 - 103,598,005	$210,977
60	$103,598,005 - 119,137,706	$242,623
61	$119,137,706 - 137,008,362	$279,017
62	$137,008,362 - 157,559,616	$320,869
63	$157,559,616 - 181,193,559	$369,000
64	$181,193,559 - 208,372,593	$424,350
65	$208,372,593 - 239,628,482	$488,002
66	$239,628,482 - 275,572,755	$561,202
67	$275,572,755 - And Above	$645,383

Sec. 47. *1. The food services and drinking places business category (NAICS 722) includes all businesses primarily engaged in preparing meals, snacks and beverages to customer order for immediate on-premises and off-premises consumption.*

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: - Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$100*
3	*$35,938 - 41,329*	*$100*
4	*$41,329 - 47,528*	*$100*
5	*$47,528 - 54,658*	*$108*
6	*$54,658 - 62,857*	*$124*
7	*$62,857 - 72,286*	*$143*
8	*$72,286 - 83,129*	*$164*
9	*$83,129 - 95,599*	*$189*
10	*$95,599 - 109,939*	*$217*
11	*$109,939 - 126,430*	*$250*
12	*$126,430 - 145,394*	*$287*
13	*$145,394 - 167,204*	*$330*
14	*$167,204 - 192,285*	*$380*
15	*$192,285 - 221,128*	*$437*
16	*$221,128 - 254,297*	*$502*
17	*$254,297 - 292,442*	*$578*
18	*$292,442 - 336,308*	*$664*
19	*$336,308 - 386,755*	*$764*
20	*$386,755 - 444,768*	*$879*
21	*$444,768 - 511,484*	*$1,010*
22	*$511,484 - 588,207*	*$1,162*
23	*$588,207 - 676,438*	*$1,336*
24	*$676,438 - 777,904*	*$1,537*
25	*$777,904 - 894,590*	*$1,767*
26	*$894,590 - 1,028,779*	*$2,032*
27	*$1,028,779 - 1,183,096*	*$2,337*
28	*$1,183,096 - 1,360,560*	*$2,688*
29	*$1,360,560 - 1,564,645*	*$3,091*
30	*$1,564,645 - 1,799,341*	*$3,554*
31	*$1,799,341 - 2,069,243*	*$4,088*
32	*$2,069,243 - 2,379,630*	*$4,701*
33	*$2,379,630 - 2,736,574*	*$5,406*
34	*$2,736,574 - 3,147,061*	*$6,217*
35	*$3,147,061 - 3,619,120*	*$7,149*
36	*$3,619,120 - 4,161,989*	*$8,222*
37	*$4,161,989 - 4,786,287*	*$9,455*
38	*$4,786,287 - 5,504,230*	*$10,873*
39	*$5,504,230 - 6,329,865*	*$12,504*
40	*$6,329,865 - 7,279,345*	*$14,380*
41	*$7,279,345 - 8,371,247*	*$16,537*
42	*$8,371,247 - 9,626,935*	*$19,017*
43	*$9,626,935 - 11,070,975*	*$21,870*
44	*$11,070,975 - 12,731,622*	*$25,150*
45	*$12,731,622 - 14,641,365*	*$28,923*
46	*$14,641,365 - 16,837,571*	*$33,261*
47	*$16,837,571 - 19,363,206*	*$38,250*
48	*$19,363,206 - 22,267,688*	*$43,988*
49	*$22,267,688 - 25,607,841*	*$50,586*
50	*$25,607,841 - 29,449,017*	*$58,174*
51	*$29,449,017 - 33,866,370*	*$66,900*
52	*$33,866,370 - 38,946,326*	*$76,935*
53	*$38,946,326 - 44,788,275*	*$88,475*
54	*$44,788,275 - 51,506,517*	*$101,746*
55	*$51,506,517 - 59,232,495*	*$117,008*
56	*$59,232,495 - 68,117,369*	*$134,559*
57	*$68,117,369 - 78,334,975*	*$154,743*
58	*$78,334,975 - 90,085,221*	*$177,954*
59	*$90,085,221 - 103,598,005*	*$204,647*
60	*$103,598,005 - 119,137,706*	*$235,345*
61	*$119,137,706 - 137,008,362*	*$270,646*
62	*$137,008,362 - 157,559,616*	*$311,243*
63	*$157,559,616 - 181,193,559*	*$357,930*
64	*$181,193,559 - 208,372,593*	*$411,619*
65	*$208,372,593 - 239,628,482*	*$473,362*
66	*$239,628,482 - 275,572,755*	*$544,366*
67	*$275,572,755 - And Above*	*$626,021*

Sec. 48. *1. The other services business category (NAICS 81) includes all businesses primarily engaged in providing services not included in any of the business categories described in sections 23 to 47, inclusive, of this act. Businesses in this category are primarily engaged in activities such as repairing equipment and machinery, promoting or administering religious activities, grantmaking, advocacy, and providing dry cleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services and dating services.*

2. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$100*
3	*$35,938 - 41,329*	*$100*
4	*$41,329 - 47,528*	*$100*
5	*$47,528 - 54,658*	*$100*
6	*$54,658 - 62,857*	*$100*
7	*$62,857 - 72,286*	*$105*
8	*$72,286 - 83,129*	*$120*
9	*$83,129 - 95,599*	*$138*
10	*$95,599 - 109,939*	*$159*
11	*$109,939 - 126,430*	*$183*
12	*$126,430 - 145,394*	*$210*
13	*$145,394 - 167,204*	*$242*
14	*$167,204 - 192,285*	*$278*
15	*$192,285 - 221,128*	*$320*
16	*$221,128 - 254,297*	*$368*
17	*$254,297 - 292,442*	*$423*
18	*$292,442 - 336,308*	*$486*
19	*$336,308 - 386,755*	*$559*
20	*$386,755 - 444,768*	*$643*
21	*$444,768 - 511,484*	*$740*
22	*$511,484 - 588,207*	*$850*
23	*$588,207 - 676,438*	*$978*
24	*$676,438 - 777,904*	*$1,125*
25	*$777,904 - 894,590*	*$1,293*
26	*$894,590 - 1,028,779*	*$1,488*
27	*$1,028,779 - 1,183,096*	*$1,711*
28	*$1,183,096 - 1,360,560*	*$1,967*
29	*$1,360,560 - 1,564,645*	*$2,262*
30	*$1,564,645 - 1,799,341*	*$2,602*
31	*$1,799,341 - 2,069,243*	*$2,992*
32	*$2,069,243 - 2,379,630*	*$3,441*
33	*$2,379,630 - 2,736,574*	*$3,957*
34	*$2,736,574 - 3,147,061*	*$4,550*
35	*$3,147,061 - 3,619,120*	*$5,233*
36	*$3,619,120 - 4,161,989*	*$6,018*
37	*$4,161,989 - 4,786,287*	*$6,921*
38	*$4,786,287 - 5,504,230*	*$7,959*
39	*$5,504,230 - 6,329,865*	*$9,152*
40	*$6,329,865 - 7,279,345*	*$10,525*
41	*$7,279,345 - 8,371,247*	*$12,104*
42	*$8,371,247 - 9,626,935*	*$13,920*
43	*$9,626,935 - 11,070,975*	*$16,008*
44	*$11,070,975 - 12,731,622*	*$18,409*
45	*$12,731,622 - 14,641,365*	*$21,170*
46	*$14,641,365 - 16,837,571*	*$24,346*
47	*$16,837,571 - 19,363,206*	*$27,997*
48	*$19,363,206 - 22,267,688*	*$32,197*
49	*$22,267,688 - 25,607,841*	*$37,027*
50	*$25,607,841 - 29,449,017*	*$42,581*
51	*$29,449,017 - 33,866,370*	*$48,968*
52	*$33,866,370 - 38,946,326*	*$56,313*
53	*$38,946,326 - 44,788,275*	*$64,760*
54	*$44,788,275 - 51,506,517*	*$74,474*
55	*$51,506,517 - 59,232,495*	*$85,645*
56	*$59,232,495 - 68,117,369*	*$98,492*
57	*$68,117,369 - 78,334,975*	*$113,265*
58	*$78,334,975 - 90,085,221*	*$130,255*
59	*$90,085,221 - 103,598,005*	*$149,793*
60	*$103,598,005 - 119,137,706*	*$172,262*
61	*$119,137,706 - 137,008,362*	*$198,102*
62	*$137,008,362 - 157,559,616*	*$227,817*
63	*$157,559,616 - 181,193,559*	*$261,990*
64	*$181,193,559 - 208,372,593*	*$301,288*
65	*$208,372,593 - 239,628,482*	*$346,481*
66	*$239,628,482 - 275,572,755*	*$398,454*
67	*$275,572,755 - And Above*	*$458,222*

Sec. 49. ***1. The unclassified business category includes any business that paid wages during the quarter and is not included in any of the business categories established by sections 23 to 48, inclusive, of this act.***

2. As used in subsection 1, the term "wages" has the meaning ascribed to it in NRS 612.190.

3. To determine the amount of the quarterly state business license fee, a business included in this category must identify the fee on the following table that corresponds to the Nevada gross revenue of the business for the quarter for which the fee will be paid:

	Nevada Gross Revenue: Greater Than: – Up to and Including:	Fee:
1	*$0 - 31,250*	*$100*
2	*$31,250 - 35,938*	*$100*
3	*$35,938 - 41,329*	*$100*
4	*$41,329 - 47,528*	*$100*
5	*$47,528 - 54,658*	*$100*
6	*$54,658 - 62,857*	*$100*
7	*$62,857 - 72,286*	*$110*
8	*$72,286 - 83,129*	*$127*
9	*$83,129 - 95,599*	*$146*
10	*$95,599 - 109,939*	*$168*
11	*$109,939 - 126,430*	*$193*
12	*$126,430 - 145,394*	*$222*
13	*$145,394 - 167,204*	*$255*
14	*$167,204 - 192,285*	*$294*
15	*$192,285 - 221,128*	*$338*
16	*$221,128 - 254,297*	*$388*
17	*$254,297 - 292,442*	*$447*
18	*$292,442 - 336,308*	*$514*
19	*$336,308 - 386,755*	*$591*
20	*$386,755 - 444,768*	*$679*
21	*$444,768 - 511,484*	*$781*
22	*$511,484 - 588,207*	*$898*
23	*$588,207 - 676,438*	*$1,033*
24	*$676,438 - 777,904*	*$1,188*
25	*$777,904 - 894,590*	*$1,366*
26	*$894,590 - 1,028,779*	*$1,571*
27	*$1,028,779 - 1,183,096*	*$1,807*
28	*$1,183,096 - 1,360,560*	*$2,078*
29	*$1,360,560 - 1,564,645*	*$2,390*
30	*$1,564,645 - 1,799,341*	*$2,748*
31	*$1,799,341 - 2,069,243*	*$3,161*
32	*$2,069,243 - 2,379,630*	*$3,635*
33	*$2,379,630 - 2,736,574*	*$4,180*
34	*$2,736,574 - 3,147,061*	*$4,807*
35	*$3,147,061 - 3,619,120*	*$5,528*
36	*$3,619,120 - 4,161,989*	*$6,357*
37	*$4,161,989 - 4,786,287*	*$7,310*
38	*$4,786,287 - 5,504,230*	*$8,407*
39	*$5,504,230 - 6,329,865*	*$9,668*
40	*$6,329,865 - 7,279,345*	*$11,118*
41	*$7,279,345 - 8,371,247*	*$12,786*
42	*$8,371,247 - 9,626,935*	*$14,704*
43	*$9,626,935 - 11,070,975*	*$16,909*
44	*$11,070,975 - 12,731,622*	*$19,446*
45	*$12,731,622 - 14,641,365*	*$22,363*
46	*$14,641,365 - 16,837,571*	*$25,717*
47	*$16,837,571 - 19,363,206*	*$29,575*
48	*$19,363,206 - 22,267,688*	*$34,011*
49	*$22,267,688 - 25,607,841*	*$39,113*
50	*$25,607,841 - 29,449,017*	*$44,980*
51	*$29,449,017 - 33,866,370*	*$51,726*
52	*$33,866,370 - 38,946,326*	*$59,485*
53	*$38,946,326 - 44,788,275*	*$68,408*
54	*$44,788,275 - 51,506,517*	*$78,670*
55	*$51,506,517 - 59,232,495*	*$90,470*
56	*$59,232,495 - 68,117,369*	*$104,040*
57	*$68,117,369 - 78,334,975*	*$119,647*
58	*$78,334,975 - 90,085,221*	*$137,594*
59	*$90,085,221 - 103,598,005*	*$158,233*
60	*$103,598,005 - 119,137,706*	*$181,967*
61	*$119,137,706 - 137,008,362*	*$209,263*
62	*$137,008,362 - 157,559,616*	*$240,652*
63	*$157,559,616 - 181,193,559*	*$276,750*
64	*$181,193,559 - 208,372,593*	*$318,262*
65	*$208,372,593 - 239,628,482*	*$366,001*
66	*$239,628,482 - 275,572,755*	*$420,902*
67	*$275,572,755 - And Above*	*$484,037*

Sec. 50. ***A business's method of accounting for gross revenue for a calendar quarter for the purposes of determining the amount of the state business license fee must be the same as the business's method of accounting for federal income tax purposes for the business's federal taxable year that includes that calendar quarter. If a business's method of accounting for federal income tax purposes changes, its method of accounting for gross revenue pursuant to this chapter must be changed accordingly.***

Sec. 51. ***1. If a person who holds a state business license fails to pay the state business license fee and any penalties and interest, the Department may revoke or suspend the state business license of the person.***

2. If the license is suspended or revoked, the Department shall provide written notice of the action to:

(a) The person who holds the state business license; and

(b) If the person who holds the state business license is an entity organized pursuant to title 7 of NRS or an entity required to file with the Secretary of State, the Secretary of State.

3. If the Secretary of State receives a written notice pursuant to subsection 2, the Secretary of State must revoke the entity's charter or authority to transact business in this State.

4. The Department shall not issue a new license to the former holder of a revoked state business license, and the Secretary of State shall not reinstate or revive a charter or the right to transact business in this State, unless the former holder has paid the state business license fee and any penalties and interest.

Sec. 52. ***If the Department determines that any state business license fee, penalty or interest has been paid more than once or has been erroneously or illegally collected or computed, the Department shall set forth that fact in the records of the Department and certify to the State Board of Examiners the amount collected in excess of the amount legally due and the person from whom it was collected or by whom it was paid. If approved by the State Board of Examiners, the excess amount collected or paid must, after being credited against any amount then due from the person in accordance with NRS 360.236, be refunded to the person or his or her successors in interest.***

Sec. 53. ***1. Except as otherwise provided in NRS 360.235 and 360.395:***

(a) No refund may be allowed unless a claim for it is filed with the Department within 3 years after the last day of the month following the calendar quarter for which the overpayment was made.

(b) No credit may be allowed after the expiration of the period specified for filing claims for refund unless a claim for credit is filed with the Department within that period.

2. Each claim must be in writing and must state the specific grounds upon which the claim is founded.

3. Failure to file a claim within the time prescribed in this chapter constitutes a waiver of any demand against the State on account of overpayment.

4. Within 30 days after rejecting any claim in whole or in part, the Department shall serve notice of its action on the claimant in the manner prescribed for service of notice of a deficiency determination.

Sec. 54. ***1. Except as otherwise provided in this section and NRS 360.320 or any other specific statute, interest must be paid upon any overpayment of any amount of the state business license fee at the rate set forth in, and in accordance with the provisions of, NRS 360.2937.***

2. If the Department determines that any overpayment has been made intentionally or by reason of carelessness, the Department shall not allow any interest on the overpayment.

Sec. 55. ***1. No injunction, writ of mandate or other legal or equitable process may issue in any suit, action or proceeding in any court against this State or against any officer of this State to prevent or enjoin the collection under this chapter of the state business license fee or any amount of the state business license fee, penalty or interest required to be collected.***

2. No suit or proceeding may be maintained in any court for the recovery of any amount alleged to have been erroneously or illegally determined or collected unless a claim for refund or credit has been filed.

Sec. 56. ***1. Within 90 days after a final decision upon a claim filed pursuant to this chapter is rendered by the Commission, the claimant may bring an action against the Department on the grounds set forth in the claim in a court of competent jurisdiction in Carson City, the county of this State where the claimant resides or maintains his or her principal place of business or a county in which any relevant proceedings were conducted by the Department, for the recovery of the whole or any part of the amount with respect to which the claim has been disallowed.***

2. Failure to bring an action within the time specified constitutes a waiver of any demand against the State on account of alleged overpayments.

Sec. 57. ***1. If the Department fails to mail notice of action on a claim within 6 months after the claim is filed, the claimant***

may consider the claim disallowed and file an appeal with the Commission within 30 days after the last day of the 6-month period. If the claimant is aggrieved by the decision of the Commission rendered on appeal, the claimant may, within 90 days after the decision is rendered, bring an action against the Department on the grounds set forth in the claim for the recovery of the whole or any part of the amount claimed as an overpayment.

2. If judgment is rendered for the plaintiff, the amount of the judgment must first be credited toward any state business license fee due from the plaintiff.

3. The balance of the judgment must be refunded to the plaintiff.

Sec. 58. *In any judgment, interest must be allowed at the rate of 3 percent per annum upon the amount found to have been illegally collected from the date of payment of the amount to the date of allowance of credit on account of the judgment, or to a date preceding the date of the refund warrant by not more than 30 days. The date must be determined by the Department.*

Sec. 59. *A judgment may not be rendered in favor of the plaintiff in any action brought against the Department to recover any amount paid when the action is brought by or in the name of an assignee of the person paying the amount or by any person other than the person who paid the amount.*

Sec. 60. *1. The Department may recover a refund or any part thereof which is erroneously made and any credit or part thereof which is erroneously allowed in an action brought in a court of competent jurisdiction in Carson City or Clark County in the name of the State of Nevada.*

2. The action must be tried in Carson City or Clark County unless the court, with the consent of the Attorney General, orders a change of place of trial.

3. The Attorney General shall prosecute the action, and the provisions of the Nevada Revised Statutes, the Nevada Rules of Civil Procedure and the Nevada Rules of Appellate Procedure relating to service of summons, pleadings, proofs, trials and appeals are applicable to the proceedings.

Sec. 61. *1. If any amount in excess of $25 has been illegally determined, either by the Department or by the person filing the return, the Department shall certify that fact to the State Board of Examiners, and the latter shall authorize the cancellation of the amount upon the records of the Department.*

2. If an amount not exceeding $25 has been illegally determined, either by the Department or by the person filing the return, the Department, without certifying that fact to the State

Board of Examiners, shall authorize the cancellation of the amount upon the records of the Department.

Sec. 62. ***The remedies of the State provided for in this chapter are cumulative, and no action taken by the Department or the Attorney General constitutes an election by the State to pursue any remedy to the exclusion of any other remedy for which provision is made in this chapter.***

Sec. 63. NRS 360.2937 is hereby amended to read as follows:

360.2937 1. Except as otherwise provided in this section and NRS 360.320 or any other specific statute, and notwithstanding the provisions of NRS 360.2935, interest must be paid upon an overpayment of any tax provided for in chapter 362, 363A, 363B, 369, 370, 372, 374, 377, 377A or 377C of NRS, any fee provided for in NRS 444A.090 or 482.313, ~~[or]~~ any assessment provided for in NRS 585.497, ***or the state business license fee imposed pursuant to sections 2 to 62, inclusive, of this act,*** at the rate of 0.25 percent per month from the last day of the calendar month following the period for which the overpayment was made.

2. No refund or credit may be made of any interest imposed on the person making the overpayment with respect to the amount being refunded or credited.

3. The interest must be paid:

(a) In the case of a refund, to the last day of the calendar month following the date upon which the person making the overpayment, if the person has not already filed a claim, is notified by the Department that a claim may be filed or the date upon which the claim is certified to the State Board of Examiners, whichever is earlier.

(b) In the case of a credit, to the same date as that to which interest is computed on the tax or the amount against which the credit is applied.

Sec. 64. NRS 360.300 is hereby amended to read as follows:

360.300 1. If a person fails to file a return or the Department is not satisfied with the return or returns of any tax, contribution or premium or amount of tax, contribution or premium required to be paid to the State by any person, in accordance with the applicable provisions of this chapter, chapter 360B, 362, 363A, 363B, 369, 370, 372, 372A, 374, 377, 377A, 377C or 444A of NRS, NRS 482.313, or chapter 585 or 680B of NRS, ***or the state business license fee imposed pursuant to sections 2 to 62, inclusive, of this act,*** as administered or audited by the Department, it may compute and determine the amount required to be paid upon the basis of:

(a) The facts contained in the return;

(b) Any information within its possession or that may come into its possession; or

(c) Reasonable estimates of the amount.

2. One or more deficiency determinations may be made with respect to the amount due for one or for more than one period.

3. In making its determination of the amount required to be paid, the Department shall impose interest on the amount of tax ***or fee*** determined to be due, ***as applicable,*** calculated at the rate and in the manner set forth in NRS 360.417, unless a different rate of interest is specifically provided by statute.

4. The Department shall impose a penalty of 10 percent in addition to the amount of a determination that is made in the case of the failure of a person to file a return with the Department.

5. When a business is discontinued, a determination may be made at any time thereafter within the time prescribed in NRS 360.355 as to liability arising out of that business, irrespective of whether the determination is issued before the due date of the liability.

Sec. 65. NRS 360.417 is hereby amended to read as follows:

360.417 Except as otherwise provided in NRS 360.232 and 360.320, and unless a different penalty or rate of interest is specifically provided by statute, any person who fails to pay any tax provided for in chapter 362, 363A, 363B, 369, 370, 372, 374, 377, 377A, 377C, 444A or 585 of NRS, or any fee provided for in NRS 482.313, and any person or governmental entity that fails to pay any fee provided for in NRS 360.787 ~~[,]~~ ***or the state business license fee imposed pursuant to sections 2 to 62, inclusive, of this act,*** to the State or a county within the time required, shall pay a penalty of not more than 10 percent of the amount of the tax or fee which is owed, as determined by the Department, in addition to the tax or fee, plus interest at the rate of 0.75 percent per month, or fraction of a month, from the last day of the month following the period for which the amount or any portion of the amount should have been reported until the date of payment. The amount of any penalty imposed must be based on a graduated schedule adopted by the Nevada Tax Commission which takes into consideration the length of time the tax or fee remained unpaid.

Sec. 66. NRS 360.510 is hereby amended to read as follows:

360.510 1. If any person is delinquent in the payment of any tax or fee administered by the Department or if a determination has been made against the person which remains unpaid, the Department may:

(a) Not later than 3 years after the payment became delinquent or the determination became final; or

(b) Not later than 6 years after the last recording of an abstract of judgment or of a certificate constituting a lien for tax owed,

➥ give a notice of the delinquency and a demand to transmit personally or by registered or certified mail to any person, including, without limitation, any officer or department of this State or any political subdivision or agency of this State, who has in his or her possession or under his or her control any credits or other personal property belonging to the delinquent, or owing any debts to the delinquent or person against whom a determination has been made which remains unpaid, or owing any debts to the delinquent or that person. In the case of any state officer, department or agency, the notice must be given to the officer, department or agency before the Department presents the claim of the delinquent taxpayer to the State Controller.

2. A state officer, department or agency which receives such a notice may satisfy any debt owed to it by that person before it honors the notice of the Department.

3. After receiving the demand to transmit, the person notified by the demand may not transfer or otherwise dispose of the credits, other personal property, or debts in his or her possession or under his or her control at the time the person received the notice until the Department consents to a transfer or other disposition.

4. Every person notified by a demand to transmit shall, within 10 days after receipt of the demand to transmit, inform the Department of and transmit to the Department all such credits, other personal property or debts in his or her possession, under his or her control or owing by that person within the time and in the manner requested by the Department. Except as otherwise provided in subsection 5, no further notice is required to be served to that person.

5. If the property of the delinquent taxpayer consists of a series of payments owed to him or her, the person who owes or controls the payments shall transmit the payments to the Department until otherwise notified by the Department. If the debt of the delinquent taxpayer is not paid within 1 year after the Department issued the original demand to transmit, the Department shall issue another demand to transmit to the person responsible for making the payments informing him or her to continue to transmit payments to the Department or that his or her duty to transmit the payments to the Department has ceased.

6. If the notice of the delinquency seeks to prevent the transfer or other disposition of a deposit in a bank or credit union or other credits or personal property in the possession or under the control of a bank, credit union or other depository institution, the notice must be delivered or mailed to any branch or office of the bank, credit union or other depository institution at which the deposit is carried or at which the credits or personal property is held.

7. If any person notified by the notice of the delinquency makes any transfer or other disposition of the property or debts required to be withheld or transmitted, to the extent of the value of the property or the amount of the debts thus transferred or paid, that person is liable to the State for any indebtedness due pursuant to this chapter, chapter 360B, 362, 363A, 363B, 369, 370, 372, 372A, 374, 377, 377A, 377C or 444A of NRS, NRS 482.313, or chapter 585 or 680B of NRS ***or sections 2 to 62, inclusive, of this act,*** from the person with respect to whose obligation the notice was given if solely by reason of the transfer or other disposition the State is unable to recover the indebtedness of the person with respect to whose obligation the notice was given.

Sec. 67. NRS 360.773 is hereby amended to read as follows:

360.773 "State business license" means the business license required pursuant to ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

Sec. 68. NRS 360.780 is hereby amended to read as follows:

360.780 A person who takes part in an exhibition held in this State for a purpose related to the conduct of a business is not required to obtain a state business license specifically for that event ***or pay the state business license fee required to be paid pursuant to sections 2 to 62, inclusive, of this act,*** if the operator of the facility where the exhibition is held pays the licensing fee on behalf of that person pursuant to NRS 360.787.

Sec. 69. NRS 360.970 is hereby amended to read as follows:

360.970 1. The lead participant in a qualified project shall, upon the request of the Office of Economic Development, furnish the Office with copies of all records necessary to verify that the qualified project meets the eligibility requirements for any transferable tax credits issued pursuant to NRS 360.955 and the abatement of any taxes pursuant to NRS 360.965.

2. The lead participant shall repay to the Department or the State Gaming Control Board, as applicable, any portion of the transferable tax credits to which the lead participant is not entitled if:

(a) The participants in the qualified project collectively fail to make the investment in this State necessary to support the determination by the Executive Director of the Office of Economic Development that the project is a qualified project;

(b) The participants in the qualified project collectively fail to employ the number of qualified employees identified in the certificate of eligibility approved for the qualified project;

(c) The lead participant submits any false statement, representation or certification in any document submitted for the purpose of obtaining transferable tax credits; or

(d) The lead participant otherwise becomes ineligible for transferable tax credits after receiving the transferable tax credits pursuant to NRS 360.900 to 360.975, inclusive.

3. Transferable tax credits purchased in good faith are not subject to forfeiture unless the transferee submitted fraudulent information in connection with the purchase.

4. Notwithstanding any provision of this chapter or chapter 361 of NRS, if the lead participant in a qualified project for which an abatement has been approved pursuant to NRS 360.965 and is in effect:

(a) Fails to meet the requirements for eligibility pursuant to that section; or

(b) Ceases operation before the time specified in the agreement described in paragraph (e) of subsection 3 of NRS 360.945,

➥ the lead participant shall repay to the Department or, if the abatement is from the property tax imposed by chapter 361 of NRS, to the appropriate county treasurer, the amount of the abatement that was allowed to the lead participant pursuant to NRS 360.965 before the failure of the lead participant to meet the requirements for eligibility. Except as otherwise provided in NRS 360.232 and 360.320, the lead participant shall, in addition to the amount of the abatement required to be repaid by the lead participant pursuant to this subsection, pay interest on the amount due from the lead participant at the rate most recently established pursuant to NRS 99.040 for each month, or portion thereof, from the last day of the month following the period for which the payment would have been made had the abatement not been approved until the date of payment of the tax.

5. The ~~[Secretary of State]~~ ***Department*** may, upon application by the Executive Director of the Office, revoke or suspend the state business license of the lead participant in a qualified project which is required to repay any portion of transferable tax credits pursuant to subsection 2 or the amount of any abatement pursuant to subsection 4 and which the Office determines is not in compliance with the provisions of this section governing repayment. If the state business license of the lead participant in a qualified project is suspended or revoked pursuant to this subsection, the ~~[Secretary of State]~~ ***Department*** shall provide written notice of the action to the lead participant. The ~~[Secretary of State]~~ ***Department*** shall not reinstate a state business license suspended pursuant to this subsection or issue a new state business license to the lead participant whose state business license has been revoked pursuant to this subsection unless the Executive Director of the Office provides proof satisfactory to the ~~[Secretary of State]~~ ***Department***

that the lead participant is in compliance with the requirements of this section governing repayment.

Sec. 70. NRS 361.2227 is hereby amended to read as follows:

361.2227 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate as an appraiser must indicate in the application submitted to the Department whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate as an appraiser may not be renewed by the Department if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Department pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 71. NRS 372.220 is hereby amended to read as follows:

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

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

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

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

2. Every business that purchases tangible personal property for storage, use or other consumption in this State shall, at the time the business obtains a ***state*** business license pursuant to ~~[chapter 76 of NRS,]~~ ***sections 2 to 62, inclusive, of this act,*** register with the Department on a form prescribed by the Department. As used in this section, "business" has the meaning ascribed to it in ~~[NRS 76.020.]~~ ***section 3 of this act.***

Sec. 72. NRS 1.570 is hereby amended to read as follows:

1.570 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate as a court interpreter must indicate in the application submitted to the Court Administrator whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. Certification of a court interpreter may not be renewed if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Court Administrator pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 73. NRS 2.123 is hereby amended to read as follows:

2.123 1. The Supreme Court may adopt rules that:

(a) Require a person applying for the renewal of a license to practice law to indicate in the application submitted to the State Bar of Nevada whether the applicant has a state business license and, if so, require the applicant to include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

(b) Prohibit the renewal of a license to practice law if:

(1) The applicant fails to submit the information required by paragraph (a); or

(2) The State Controller has informed the State Bar of Nevada pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(I) Satisfied the debt;

(II) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(III) Demonstrated that the debt is not valid.

2. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 74. NRS 7.039 is hereby amended to read as follows:

7.039 1. If the Supreme Court adopts the rules described in NRS 2.123, the State Bar of Nevada shall:

(a) Require a person applying for the renewal of a license to practice law to include in the application submitted to the State Bar of Nevada:

(1) Whether the applicant has a state business license; and

(2) If the applicant has a state business license, the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;*** and

(b) Not renew a license to practice law if:

(1) The applicant fails to submit the information required by paragraph (a); or

(2) The State Controller has informed the State Bar of Nevada pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(I) Satisfied the debt;

(II) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(III) Demonstrated that the debt is not valid.

2. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 75. 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 or, if the corporation has selected an alternative due date pursuant to subsection 11, on or before that alternative due date, file with the Secretary of State a list, on a form furnished by the Secretary of State, 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; and

(e) The signature of an officer of the corporation, or some other person specifically authorized by the corporation to sign the list, 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 or, if, pursuant to subsection 11, the corporation

has selected an alternative due date for filing the list required by subsection 1, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State, on a form furnished by the Secretary of State, 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:

(1) The corporation has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(2) The corporation 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; and

(3) None of the officers or directors identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of an officer or director in furtherance of any unlawful conduct.

(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 the Secretary of State's 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, provide 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 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.

9. A person who files with the Secretary of State a list required by subsection 1 or 2 which identifies an officer or director with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of an officer or director in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

10. For the purposes of this section, a stockholder is not deemed to exercise actual control of the daily operations of a corporation based solely on the fact that the stockholder has voting control of the corporation.

11. The Secretary of State may allow a corporation to select an alternative due date for filing the list required by subsection 1.

12. The Secretary of State may adopt regulations to administer the provisions of subsection 11.

Sec. 76. NRS 78.180 is hereby amended to read as follows:

78.180 1. Except as otherwise provided in subsections 3 and 4 and NRS 78.152, ***and section 51 of this act,*** the Secretary of State shall reinstate a corporation which has forfeited or which forfeits its right to transact business pursuant to the provisions of this chapter and shall restore to the corporation its right to carry on business in this State, and to exercise its corporate privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 78.150;

(2) The statement required by NRS 78.153, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly elected board of directors of the corporation or, if the corporation does not have a board of directors, the equivalent of such a board; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 78.150 and 78.170 for each year or portion thereof during which it failed to file each required annual list in a timely manner;

(2) The fee set forth in NRS 78.153, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the corporation, the Secretary of State shall issue to the corporation a certificate of reinstatement if the corporation:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to subsection 7 of NRS 78.785.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid, and the revocation of the charter occurred only by reason of failure to pay the fees and penalties.

4. If a corporate charter has been revoked pursuant to the provisions of this chapter and has remained revoked for a period of 5 consecutive years, the charter must not be reinstated.

5. Except as otherwise provided in NRS 78.185, a reinstatement pursuant to this section relates back to the date on which the corporation forfeited its right to transact business under the provisions of this chapter and reinstates the corporation's right to transact business as if such right had at all times remained in full force and effect.

Sec. 77. NRS 78.730 is hereby amended to read as follows:

78.730 1. Except as otherwise provided in NRS 78.152, ***and section 51 of this act,*** any corporation which did exist or is existing under the laws of this State may, upon complying with the provisions of NRS 78.180 ~~[,]~~ ***and section 19 of this act,*** procure a renewal or revival of its charter for any period, together with all the rights, franchises, privileges and immunities, and subject to all its existing and preexisting debts, duties and liabilities secured or imposed by its original charter and amendments thereto, or existing charter, by filing:

(a) A certificate with the Secretary of State, which must set forth:

(1) The name of the corporation, which must be the name of the corporation at the time of the renewal or revival, or its name at the time its original charter expired.

(2) The information required pursuant to NRS 77.310.

(3) The date when the renewal or revival of the charter is to commence or be effective, which may be, in cases of a revival, before the date of the certificate.

(4) Whether or not the renewal or revival is to be perpetual, and, if not perpetual, the time for which the renewal or revival is to continue.

(5) That the corporation desiring to renew or revive its charter is, or has been, organized and carrying on the business authorized by its existing or original charter and amendments thereto, and desires to renew or continue through revival its existence pursuant to and subject to the provisions of this chapter.

(b) A list of its president, secretary and treasurer, or the equivalent thereof, and all of its directors and their addresses, either residence or business.

(c) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the renewal or revival is authorized by a court of competent jurisdiction in this State or by the duly elected board of directors of the corporation or, if the corporation does not have a board of directors, the equivalent of such a board.

2. A corporation whose charter has not expired and is being renewed shall cause the certificate to be signed by an officer of the corporation. The certificate must be approved by a majority of the voting power of the shares.

3. A corporation seeking to revive its original or amended charter shall cause the certificate to be signed by a person or persons designated or appointed by the stockholders of the corporation. The signing and filing of the certificate must be approved by the written consent of stockholders of the corporation holding at least a majority of the voting power and must contain a recital that this consent was secured. If no stock has been issued, the certificate must contain a statement of that fact, and a majority of the directors then in office may designate the person to sign the certificate. The corporation shall pay to the Secretary of State the fee required to establish a new corporation pursuant to the provisions of this chapter.

4. The filed certificate, or a copy thereof which has been certified under the hand and seal of the Secretary of State, must be received in all courts and places as prima facie evidence of the facts

therein stated and of the existence and incorporation of the corporation therein named.

Sec. 78. 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 information required by NRS 80.010 is filed with the Secretary of State or, if the foreign corporation has selected an alternative due date pursuant to subsection 9, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list, on a form furnished by the Secretary of State, 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; and

(b) The signature of an officer of the corporation or some other person specifically authorized by the corporation to sign the list.

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

(a) A declaration under penalty of perjury that:

(1) The foreign corporation has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(2) The foreign corporation 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; and

(3) None of the officers or directors identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of an officer or director in furtherance of any unlawful conduct.

(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 the Secretary of State's Internet website the Central Index Key of a corporation provided pursuant to this subsection and instructions describing the manner in which a member of the public may obtain information concerning the corporation from the Securities and Exchange Commission.

3. Upon filing:

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

(b) Each annual list required by subsection 1, 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.

4. 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.

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by subsection 1, provide to each corporation which is required to comply with the provisions of NRS 80.110 to 80.175, inclusive, and which has not become delinquent, a notice of the fee due pursuant to subsection 3 and a reminder to file the list pursuant to subsection 1. Failure of any corporation to receive a notice does not excuse it from the penalty imposed by the provisions of NRS 80.110 to 80.175, inclusive.

6. 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 does not satisfy the requirements of subsection 1 for the year to which the due date is applicable.

7. A person who files with the Secretary of State a list required by subsection 1 which identifies an officer or director with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of an officer or director in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

8. For the purposes of this section, a stockholder is not deemed to exercise actual control of the daily operations of a corporation based solely on the fact that the stockholder has voting control of the corporation.

9. The Secretary of State may allow a foreign corporation to select an alternative due date for filing the initial list required by subsection 1.

10. The Secretary of State may adopt regulations to administer the provisions of subsection 9.

Sec. 79. NRS 80.170 is hereby amended to read as follows:

80.170 1. Except as otherwise provided in subsections 3 and 4 or NRS 80.113, ***and section 51 of this act,*** the Secretary of State shall reinstate a corporation which has forfeited or which forfeits its right to transact business under the provisions of this chapter and shall restore to the corporation its right to transact business in this State, and to exercise its corporate privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list as provided in NRS 80.110 and 80.140;

(2) The statement required by NRS 80.115, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly elected board of directors of the foreign corporation or, if the foreign corporation does not have a board of directors, the equivalent of such a board; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 80.110 and 80.150 for each year or portion thereof that its right to transact business was forfeited;

(2) The fee set forth in NRS 80.115, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the corporation, the Secretary of State shall issue to the corporation a certificate of reinstatement if the corporation:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to subsection 7 of NRS 78.785.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid and the revocation of the right to transact business occurred only by reason of failure to pay the fees and penalties.

4. If the right of a corporation to transact business in this State has been forfeited pursuant to the provisions of this chapter and has remained forfeited for a period of 5 consecutive years, the right is not subject to reinstatement.

5. Except as otherwise provided in NRS 80.175, a reinstatement pursuant to this section relates back to the date on which the corporation forfeited its right to transact business under the provisions of this chapter and reinstates the corporation's right to transact business as if such right had at all times remained in full force and effect.

Sec. 80. NRS 82.523 is hereby amended to read as follows:

82.523 1. Each foreign nonprofit corporation 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 nonprofit corporation with the Secretary of State or, if the foreign nonprofit corporation has selected an alternative due date pursuant to subsection 9, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list, on a form furnished by the Secretary of State, that contains:

(a) The name of the foreign nonprofit corporation;

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

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

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

(e) The signature of an officer of the foreign nonprofit corporation, or some other person specifically authorized by the foreign nonprofit corporation to sign the list, 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:

(a) The foreign nonprofit corporation has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The foreign nonprofit corporation 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; and

(c) None of the officers or directors identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of an officer or director in furtherance of any unlawful conduct.

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

4. The Secretary of State shall, 60 days before the last day for filing each annual list, provide to each foreign nonprofit corporation which is required to comply with the provisions of NRS 82.523 to

82.5239, inclusive, and which has not become delinquent, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign nonprofit corporation to receive a notice does not excuse it from the penalty imposed by the provisions of NRS 82.523 to 82.5239, inclusive.

5. 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.

6. An annual list for a foreign nonprofit corporation not in default that 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.

7. A person who files with the Secretary of State a list pursuant to this section which identifies an officer or director with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of an officer or director in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

8. For the purposes of this section, a member of a foreign nonprofit corporation is not deemed to exercise actual control of the daily operations of the foreign nonprofit corporation based solely on the fact that the member has voting control of the foreign nonprofit corporation.

9. The Secretary of State may allow a foreign nonprofit corporation to select an alternative due date for filing the initial list required by this section.

10. The Secretary of State may adopt regulations to administer the provisions of subsection 9.

Sec. 81. NRS 82.5237 is hereby amended to read as follows:

82.5237 1. Except as otherwise provided in subsections 3 and 4 and NRS 82.183, ***and section 51 of this act,*** the Secretary of State shall reinstate a foreign nonprofit corporation which has forfeited or which forfeits its right to transact business pursuant to the provisions of NRS 82.523 to 82.5239, inclusive, and restore to the foreign nonprofit corporation its right to transact business in this State, and to exercise its corporate privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) A list as provided in NRS 82.523; and

(2) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly elected board of directors of the foreign nonprofit corporation or, if the foreign nonprofit corporation does not have a board of directors, the equivalent of such a board; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 82.523 and 82.5235 for each year or portion thereof that its right to transact business was forfeited; and

(2) A fee of $100 for reinstatement.

2. When the Secretary of State reinstates the foreign nonprofit corporation, the Secretary of State shall issue to the foreign nonprofit corporation a certificate of reinstatement if the foreign nonprofit corporation:

(a) Requests a certificate of reinstatement; and

(b) Pays the fees as provided in subsection 7 of NRS 78.785.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid and the revocation of the right to transact business occurred only by reason of failure to pay the fees and penalties.

4. If the right of a foreign nonprofit corporation to transact business in this State has been forfeited pursuant to the provisions of this chapter and has remained forfeited for a period of 5 consecutive years, the right to transact business must not be reinstated.

5. Except as otherwise provided in NRS 82.5239, a reinstatement pursuant to this section relates back to the date on which the foreign nonprofit corporation forfeited its right to transact business under the provisions of this chapter and reinstates the foreign nonprofit corporation's right to transact business as if such right had at all times remained in full force and effect.

Sec. 82. NRS 86.263 is hereby amended to read as follows:

86.263 1. A limited-liability company shall, on or before the last day of the first month after the filing of its articles of organization with the Secretary of State or, if the limited-liability company has selected an alternative due date pursuant to subsection 11, on or before that alternative due date, file with the Secretary of State, on a form furnished by the Secretary of State, a list that contains:

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

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

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

(d) The address, either residence or business, of each manager or managing member listed, following the name of the manager or managing member; and

(e) The signature of a manager or managing member of the limited-liability company, or some other person specifically authorized by the limited-liability company to sign the list, certifying that the list is true, complete and accurate.

2. The limited-liability company shall thereafter, on or before the last day of the month in which the anniversary date of its organization occurs or, if, pursuant to subsection 11, the limited-liability company has selected an alternative due date for filing the list required by subsection 1, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State, on a form furnished by the Secretary of State, an annual list containing all of the information required in subsection 1.

3. Each list required by subsections 1 and 2 must be accompanied by a declaration under penalty of perjury that:

(a) The limited-liability company has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The limited-liability company 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; and

(c) None of the managers or managing members identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a manager or managing member in furtherance of any unlawful conduct.

4. Upon filing:

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

(b) Each annual list required by subsection 2, the limited-liability company shall pay to the Secretary of State a fee of $125.

5. If a manager or managing member of a limited-liability company resigns and the resignation is not reflected on the annual or amended list of managers and managing members, the 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.

6. The Secretary of State shall, 90 days before the last day for filing each list required by subsection 2, provide to each limited-liability company which is required to comply with the provisions of this section, and which has not become delinquent, a notice of the fee due under subsection 4 and a reminder to file the list required by subsection 2. Failure of any company to receive a notice 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.

9. A person who files with the Secretary of State a list required by subsection 1 or 2 which identifies a manager or managing member with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a manager or managing member in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

10. For the purposes of this section, a member is not deemed to exercise actual control of the daily operations of a limited-liability company based solely on the fact that the member has voting control of the limited-liability company.

11. The Secretary of State may allow a limited-liability company to select an alternative due date for filing the list required by subsection 1.

12. The Secretary of State may adopt regulations to administer the provisions of subsection 11.

Sec. 83. NRS 86.276 is hereby amended to read as follows:

86.276 1. Except as otherwise provided in subsections 3 and 4 and NRS 86.246, ***and section 51 of this act,*** the Secretary of State shall reinstate any limited-liability company which has forfeited or which forfeits its right to transact business pursuant to the provisions of this chapter and shall restore to the company its right to carry on business in this State, and to exercise its privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 86.263;

(2) The statement required by NRS 86.264, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected manager or managers of the limited-liability company or, if there are no managers, its managing members; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 86.263 and 86.272 for each year or portion thereof during which it failed to file in a timely manner each required annual list;

(2) The fee set forth in NRS 86.264, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the limited-liability company, the Secretary of State shall issue to the company a certificate of reinstatement if the limited-liability company:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 86.561.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid, and the revocation of the charter occurred only by reason of failure to pay the fees and penalties.

4. If a company's charter has been revoked pursuant to the provisions of this chapter and has remained revoked for a period of 5 consecutive years, the charter must not be reinstated.

5. Except as otherwise provided in NRS 86.278, a reinstatement pursuant to this section relates back to the date on which the company forfeited its right to transact business under the provisions of this chapter and reinstates the company's right to transact business as if such right had at all times remained in full force and effect.

Sec. 84. 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 or, if the foreign limited-liability company has selected an alternative due date pursuant to subsection 10, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list on a form furnished by the Secretary of State 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); and

(e) The signature of a manager or managing member of the foreign limited-liability company, or some other person specifically authorized by the foreign limited-liability company to sign the list, 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:

(a) The foreign limited-liability company has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The foreign limited-liability company 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; and

(c) None of the managers or managing members identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a manager or managing member in furtherance of any unlawful conduct.

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.

5. The Secretary of State shall, 90 days before the last day for filing each annual list required by this section, provide 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, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign limited-liability company to receive a notice 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.

8. A person who files with the Secretary of State a list required by this section which identifies a manager or managing member with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a manager or managing members in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

9. For the purposes of this section, a member is not deemed to exercise actual control of the daily operations of a foreign limited-liability company based solely on the fact that the member has voting control of the foreign limited-liability company.

10. The Secretary of State may allow a foreign limited-liability company to select an alternative due date for filing the initial list required by this section.

11. The Secretary of State may adopt regulations to administer the provisions of subsection 10.

Sec. 85. NRS 86.5467 is hereby amended to read as follows:

86.5467 1. Except as otherwise provided in subsections 3 and 4 and NRS 86.54615, ***and section 51 of this act,*** the Secretary of State shall reinstate a foreign limited-liability company which has forfeited or which forfeits its right to transact business under the provisions of this chapter and shall restore to the foreign limited-liability company its right to transact business in this State, and to exercise its privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 86.5461;

(2) The statement required by NRS 86.5462, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected manager or managers of the foreign limited-liability company or, if there are no managers, its managing members; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 86.5461 and 86.5465 for each year or portion thereof that its right to transact business was forfeited;

(2) The fee set forth in NRS 86.5462, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the foreign limited-liability company, the Secretary of State shall issue to the foreign limited-liability company a certificate of reinstatement if the foreign limited-liability company:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 86.561.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid and the revocation of the right to transact business occurred only by reason of failure to pay the fees and penalties.

4. If the right of a foreign limited-liability company to transact business in this State has been forfeited pursuant to the provisions of this chapter and has remained forfeited for a period of 5 consecutive years, the right must not be reinstated.

5. Except as otherwise provided in NRS 86.5468, a reinstatement pursuant to this section relates back to the date on

which the foreign limited-liability company forfeited its right to transact business under the provisions of this chapter and reinstates the foreign limited-liability company's right to transact business as if such right had at all times remained in full force and effect.

Sec. 86. 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 or, if the registered limited-liability partnership has selected an alternative due date pursuant to subsection 8, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State, on a form furnished by the Secretary of State, 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; and

(e) The signature of a managing partner of the registered limited-liability partnership, or some other person specifically authorized by the registered limited-liability partnership to sign the list, 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 ~~[chapter 76 of NRS,]~~ ***sections 2 to 62, inclusive, of this act,*** that the registered limited-liability partnership 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 and that none of the managing partners identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a managing partner in furtherance of any unlawful conduct.

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, provide 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 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.

7. A person who files with the Secretary of State an initial list or annual list required by subsection 1 which identifies a managing partner with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a managing partner in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

8. The Secretary of State may allow a registered limited-liability partnership to select an alternative due date for filing the initial list required by subsection 1.

9. The Secretary of State may adopt regulations to administer the provisions of subsection 8.

Sec. 87. NRS 87.530 is hereby amended to read as follows:

87.530 1. Except as otherwise provided in subsection 3 and NRS 87.515, ***and section 51 of this act,*** the Secretary of State shall reinstate the certificate of registration of a registered limited-liability partnership that is revoked pursuant to NRS 87.520 if the registered limited-liability partnership:

(a) Files with the Secretary of State:

(1) The information required by NRS 87.510;

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

(3) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected managing partners of the registered limited-liability partnership.

(b) Pays to the Secretary of State:

(1) The fee required to be paid pursuant to NRS 87.510;

(2) Any penalty required to be paid pursuant to NRS 87.520; and

(3) A reinstatement fee of $300.

2. When the Secretary of State reinstates the registered limited-liability partnership, the Secretary of State shall issue to the registered limited-liability partnership a certificate of reinstatement if the registered limited-liability partnership:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 87.550.

3. The Secretary of State shall not reinstate the certificate of registration of a registered limited-liability partnership if the certificate was revoked pursuant to the provisions of this chapter at least 5 years before the date of the proposed reinstatement.

4. Except as otherwise provided in NRS 87.455, a reinstatement pursuant to this section relates back to the date on which the registered limited-liability partnership's certificate of registration was revoked and reinstates the registered limited-liability's certificate of registration as if such certificate had at all times remained in full force and effect.

Sec. 88. 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 or, if the foreign registered limited-liability partnership has selected an alternative due date pursuant to subsection 9, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list, on a form furnished by the Secretary of State, 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; and

(e) The signature of a managing partner of the foreign registered limited-liability partnership, or some other person specifically authorized by the foreign registered limited-liability partnership to sign the list, 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:

(a) The foreign registered limited-liability partnership has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The foreign registered limited-liability partnership 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; and

(c) None of the managing partners identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a managing partner in furtherance of any unlawful conduct.

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, provide 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, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign registered limited-liability partnership to receive a notice 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.

8. A person who files with the Secretary of State an initial list or annual list required by subsection 1 which identifies a managing partner with the fraudulent intent of concealing the identity of any person or persons exercising the power and authority of a managing partner in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

9. The Secretary of State may allow a foreign registered limited-liability partnership to select an alternative due date for filing the initial list required by this section.

10. The Secretary of State may adopt regulations to administer the provisions of subsection 9.

Sec. 89. NRS 87.5435 is hereby amended to read as follows:

87.5435 1. Except as otherwise provided in subsections 3 and 4 and NRS 87.5413, ***and section 51 of this act,*** the Secretary of State shall reinstate a foreign registered limited-liability partnership which has forfeited or which forfeits its right to transact business under the provisions of this chapter and shall restore to the foreign registered limited-liability partnership its right to transact business in this State, and to exercise its privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 87.541;

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

(3) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected managing partners of the foreign registered limited-liability partnership; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 87.541 and 87.5425 for each year or portion thereof that its right to transact business was forfeited; and

(2) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the foreign registered limited-liability partnership, the Secretary of State shall issue to the foreign registered limited-liability partnership a certificate of reinstatement if the foreign registered limited-liability partnership:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 87.550.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid and the revocation of the right to transact business occurred only by reason of failure to pay the fees and penalties.

4. If the right of a foreign registered limited-liability partnership to transact business in this State has been forfeited pursuant to the provisions of this chapter and has remained forfeited

for a period of 5 consecutive years, the right to transact business must not be reinstated.

5. Except as otherwise provided in NRS 87.544, a reinstatement pursuant to this section relates back to the date on which the foreign registered limited-liability partnership forfeited its right to transact business under the provisions of this chapter and reinstates the foreign registered limited-liability partnership's right to transact business as if such right had at all times remained in full force and effect.

Sec. 90. 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 or, if the limited partnership has selected an alternative due date pursuant to subsection 10, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State, on a form furnished by the Secretary of State, a list that contains:

(a) The name of the limited partnership;

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

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

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

(e) The signature of a general partner of the limited partnership, or some other person specifically authorized by the limited partnership to sign the list, 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 limited partnership has complied with the provisions of ~~[chapter 76 of NRS,]~~ ***sections 2 to 62, inclusive, of this act,*** that the limited partnership 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, and that none of the general partners identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct.

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

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

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

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

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

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

4. If a general partner of a limited partnership resigns and the resignation is not reflected on the annual or amended list of general partners, the limited partnership or the resigning general 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, provide to each limited partnership which is required to comply with the provisions of this section, and which has not become delinquent, a notice of the fee due pursuant to the provisions of subsection 2 or 3, as appropriate, and a reminder to file the annual list required pursuant to subsection 1. Failure of any limited partnership to receive a notice does not excuse it from the penalty imposed by NRS 87A.300.

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

7. An annual list for a limited partnership not in default that 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.

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.

9. A person who files with the Secretary of State a list required by subsection 1 which identifies a general partner with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

10. The Secretary of State may allow a limited partnership to select an alternative due date for filing the initial list required by subsection 1.

11. The Secretary of State may adopt regulations to administer the provisions of subsection 10.

Sec. 91. NRS 87A.310 is hereby amended to read as follows:

87A.310 1. Except as otherwise provided in subsections 3 and 4 and NRS 87A.200, ***and section 51 of this act,*** the Secretary of

State shall reinstate any limited partnership which has forfeited or which forfeits its right to transact business under the provisions of this chapter and restore to the limited partnership its right to carry on business in this State, and to exercise its privileges and immunities if it:

(a) Files with the Secretary of State:

(1) The list required pursuant to NRS 87A.290;

(2) The statement required by NRS 87A.295, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected general partners of the limited partnership; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 87A.290 and 87A.300 for each year or portion thereof during which the certificate has been revoked;

(2) The fee set forth in NRS 87A.295, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the limited partnership, the Secretary of State shall issue to the limited partnership a certificate of reinstatement if the limited partnership:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 87A.315.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid, and the revocation occurred only by reason of failure to pay the fees and penalties.

4. If a limited partnership's certificate has been revoked pursuant to the provisions of this chapter and has remained revoked for a period of 5 years, the certificate must not be reinstated.

5. If a limited partnership's certificate is reinstated pursuant to this section, the reinstatement relates back to and takes effect on the effective date of the revocation, and the limited partnership's status as a limited partnership continues as if the revocation had never occurred.

Sec. 92. 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 or, if the foreign limited partnership has selected an alternative due date pursuant to subsection 9, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list, on a form furnished by the Secretary of State, 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; and

(e) The signature of a general partner of the foreign limited partnership, or some other person specifically authorized by the foreign limited partnership to sign the list, 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:

(a) The foreign limited partnership has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The foreign limited partnership 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; and

(c) None of the general partners identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct.

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, provide 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, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign limited partnership to receive a notice does not excuse it from the penalty imposed by the provisions of NRS 87A.560 to 87A.600, 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.

8. A person who files with the Secretary of State a list required by this section which identifies a general partner with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

9. The Secretary of State may allow a foreign limited partnership to select an alternative due date for filing the initial list required by this section.

10. The Secretary of State may adopt regulations to administer the provisions of subsection 9.

Sec. 93. NRS 87A.595 is hereby amended to read as follows:

87A.595 1. Except as otherwise provided in subsections 3 and 4 and NRS 87A.580, ***and section 51 of this act,*** the Secretary of State shall reinstate a foreign limited partnership which has forfeited or which forfeits its right to transact business under the provisions of this chapter and shall restore to the foreign limited partnership its right to transact business in this State, and to exercise its privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 87A.560;

(2) The statement required by NRS 87A.565, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected general partners of the foreign limited partnership; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 87A.560 and 87A.585 for each year or portion thereof that its right to transact business was forfeited;

(2) The fee set forth in NRS 87A.565, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the foreign limited partnership, the Secretary of State shall issue to the foreign limited partnership a certificate of reinstatement if the foreign limited partnership:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 87A.315.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid and the revocation of the right to transact business occurred only by reason of failure to pay the fees and penalties.

4. If the right of a foreign limited partnership to transact business in this State has been forfeited pursuant to the provisions of this chapter and has remained forfeited for a period of 5 consecutive years, the right is not subject to reinstatement.

5. A reinstatement pursuant to this section relates back to the date on which the foreign limited partnership forfeited its right to transact business under the provisions of this chapter and reinstates the foreign limited partnership's right to transact business as if such right had at all times remained in full force and effect.

Sec. 94. NRS 88.395 is hereby amended to read as follows:

88.395 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 or, if the limited partnership has selected an alternative due date pursuant to subsection 10, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State, on a form furnished by the Secretary of State, a list that contains:

(a) The name of the limited partnership;

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

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

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

(e) The signature of a general partner of the limited partnership, or some other person specifically authorized by the limited partnership to sign the list, 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 limited partnership has complied with the provisions of ~~[chapter 76 of NRS,]~~ ***sections 2 to 62, inclusive, of this act,*** that the limited partnership 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, and that none of the general partners identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct.

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

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

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

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

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

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

4. If a general partner of a limited partnership resigns and the resignation is not reflected on the annual or amended list of general partners, the limited partnership or the resigning general 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, provide to each limited partnership which is required to comply with the provisions of this section, and which has not become delinquent, a notice of the fee due pursuant to the provisions of subsection 2 or 3, as appropriate, and a reminder to file the annual list required pursuant to subsection 1. Failure of any limited partnership to receive a notice does not excuse it from the penalty imposed by NRS 88.400.

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

7. An annual list for a limited partnership not in default that 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.

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

9. A person who files with the Secretary of State a list required by subsection 1 which identifies a general partner with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

10. The Secretary of State may allow a limited partnership to select an alternative due date for filing the initial list required by subsection 1.

11. The Secretary of State may adopt regulations to administer the provisions of subsection 10.

Sec. 95. NRS 88.410 is hereby amended to read as follows:

88.410 1. Except as otherwise provided in subsections 3 and 4 and NRS 88.3355, ***and section 51 of this act,*** the Secretary of State shall reinstate any limited partnership which has forfeited or which forfeits its right to transact business under the provisions of this chapter and restore to the limited partnership its right to carry on business in this State, and to exercise its privileges and immunities if it:

(a) Files with the Secretary of State:

(1) The list required pursuant to NRS 88.395;

(2) The statement required by NRS 88.397, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected general partners of the limited partnership; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 88.395 and 88.400 for each year or portion thereof during which the certificate has been revoked;

(2) The fee set forth in NRS 88.397, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the limited partnership, the Secretary of State shall issue to the limited partnership a certificate of reinstatement if the limited partnership:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 88.415.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid, and the revocation occurred only by reason of failure to pay the fees and penalties.

4. If a limited partnership's certificate has been revoked pursuant to the provisions of this chapter and has remained revoked for a period of 5 years, the certificate must not be reinstated.

5. Except as otherwise provided in NRS 88.327, a reinstatement pursuant to this section relates back to the date on which the limited partnership forfeited its right to transact business under the provisions of this chapter and reinstates the limited partnership's right to transact business as if such right had at all times remained in full force and effect.

Sec. 96. NRS 88.591 is hereby amended to read as follows:

88.591 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 or, if the foreign limited partnership has selected an alternative due date pursuant to subsection 9, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list, on a form furnished by the Secretary of State, 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; and

(e) The signature of a general partner of the foreign limited partnership, or some other person specifically authorized by the foreign limited partnership to sign the list, 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:

(a) The foreign limited partnership has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The foreign limited partnership 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; and

(c) None of the general partners identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct.

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, provide 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, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign limited partnership to receive a notice 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.

8. A person who files with the Secretary of State a list required by this section which identifies a general partner with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a general partner in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

9. The Secretary of State may allow a foreign limited partnership to select an alternative due date for filing the initial list required by this section.

10. The Secretary of State may adopt regulations to administer the provisions of subsection 9.

Sec. 97. NRS 88.594 is hereby amended to read as follows:

88.594 1. Except as otherwise provided in subsections 3 and 4 and NRS 88.5927, ***and section 51 of this act,*** the Secretary of State shall reinstate a foreign limited partnership which has forfeited or which forfeits its right to transact business under the provisions of this chapter and shall restore to the foreign limited partnership its right to transact business in this State, and to exercise its privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 88.591;

(2) The statement required by NRS 88.5915, if applicable;

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

(4) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected general partners of the foreign limited partnership; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 88.591 and 88.593 for each year or portion thereof that its right to transact business was forfeited;

(2) The fee set forth in NRS 88.5915, if applicable; and

(3) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the foreign limited partnership, the Secretary of State shall issue to the foreign limited partnership a certificate of reinstatement if the foreign limited partnership:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 88.415.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid and the revocation of the right to transact business occurred only by reason of failure to pay the fees and penalties.

4. If the right of a foreign limited partnership to transact business in this State has been forfeited pursuant to the provisions of this chapter and has remained forfeited for a period of 5 consecutive years, the right is not subject to reinstatement.

5. Except as otherwise provided in NRS 88.5945, a reinstatement pursuant to this section relates back to the date on which the foreign limited partnership forfeited its right to transact business under the provisions of this chapter and reinstates the foreign limited partnership's right to transact business as if such right had at all times remained in full force and effect.

Sec. 98. 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 or, if the business trust has selected an alternative due date pursuant to subsection 8, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, on a form furnished by the Secretary of State, a list signed by at least one trustee, or by some other person specifically authorized by the business trust to sign the list, that contains the name and street address of at least one trustee. Each list filed pursuant to this subsection must be accompanied by a declaration under penalty of perjury that:

(a) The business trust has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The business trust 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; and

(c) None of the trustees identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a trustee in furtherance of any unlawful conduct.

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, provide 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, a notice of the fee due pursuant to subsection 2 and a reminder to file the list required pursuant to subsection 1. Failure of a business trust to receive a notice 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.

6. A person who files with the Secretary of State an initial list or annual list required by subsection 1 which identifies a trustee with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a trustee in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

7. For the purposes of this section, a person who is a beneficial owner is not deemed to exercise actual control of the daily operations of a business trust based solely on the fact that the person is a beneficial owner.

8. The Secretary of State may allow a business trust to select an alternative due date for filing the initial list required by subsection 1.

9. The Secretary of State may adopt regulations to administer the provisions of subsection 8.

Sec. 99. NRS 88A.650 is hereby amended to read as follows:

88A.650 1. Except as otherwise provided in subsections 3 and 4 and NRS 88A.345, ***and section 51 of this act,*** the Secretary of State shall reinstate a business trust which has forfeited or which forfeits its right to transact business pursuant to the provisions of this chapter and shall restore to the business trust its right to carry on business in this State, and to exercise its privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 88A.600;

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

(3) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected trustees of the business trust; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 88A.600 and 88A.630 for each year or portion thereof during which its certificate of trust was revoked; and

(2) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the business trust, the Secretary of State shall issue to the business trust a certificate of reinstatement if the business trust:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 88A.900.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid, and the revocation of the certificate of trust occurred only by reason of the failure to file the list or pay the fees and penalties.

4. If a certificate of business trust has been revoked pursuant to the provisions of this chapter and has remained revoked for a period of 5 consecutive years, the certificate must not be reinstated.

5. Except as otherwise provided in NRS 88A.660, a reinstatement pursuant to this section relates back to the date on which the business trust forfeited its right to transact business under the provisions of this chapter and reinstates the business trust's right to transact business as if such right had at all times remained in full force and effect.

Sec. 100. 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 or, if the foreign business trust has selected an alternative due date pursuant to subsection 10, on or before that alternative due date, 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 or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of

State a list, on a form furnished by the Secretary of State, 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); and

(e) The signature of a trustee of the foreign business trust, or some other person specifically authorized by the foreign business trust to sign the list, 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:

(a) The foreign business trust has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) The foreign business trust 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; and

(c) None of the trustees identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a trustee in furtherance of any unlawful conduct.

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, provide 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, a notice of the fee due pursuant to subsection 3 and a reminder to file the list required pursuant to subsection 1. Failure of any foreign business trust to receive a notice 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.

8. A person who files with the Secretary of State a list required by this section which identifies a trustee with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a trustee in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

9. For the purposes of this section, a person who is a beneficial owner is not deemed to exercise actual control of the daily operations of a foreign business trust based solely on the fact that the person is a beneficial owner.

10. The Secretary of State may allow a foreign business trust to select an alternative due date for filing the initial list required by this section.

11. The Secretary of State may adopt regulations to administer the provisions of subsection 10.

Sec. 101. NRS 88A.737 is hereby amended to read as follows:

88A.737 1. Except as otherwise provided in subsections 3 and 4 and NRS 88A.7345, ***and section 51 of this act,*** the Secretary of State shall reinstate a foreign business trust which has forfeited or which forfeits its right to transact business under the provisions of this chapter and shall restore to the foreign business trust its right to transact business in this State, and to exercise its privileges and immunities, if it:

(a) Files with the Secretary of State:

(1) The list required by NRS 88A.732;

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

(3) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected trustees of the foreign business trust; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 88A.732 and 88A.735 for each year or portion thereof that its right to transact business was forfeited; and

(2) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the foreign business trust, the Secretary of State shall issue to the foreign business trust a certificate of reinstatement if the foreign business trust:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to NRS 88A.900.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid and the revocation of the right to transact business occurred only by reason of failure to pay the fees and penalties.

4. If the right of a foreign business trust to transact business in this State has been forfeited pursuant to the provisions of this chapter and has remained forfeited for a period of 5 consecutive years, the right to transact business must not be reinstated.

5. Except as otherwise provided in NRS 88A.738, a reinstatement pursuant to this section relates back to the date the foreign business trust forfeited its right to transact business under the provisions of this chapter and reinstates the foreign business trust's right to transact business as if such right had at all times remained in full force and effect.

Sec. 102. 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 or, if the professional association has selected an alternative due date pursuant to subsection 7, on or before that alternative due date, and annually thereafter on or before the last day of the month in which the anniversary date of its organization occurs in each year or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date 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 or, if the professional association has selected an alternative due date pursuant to subsection 7, on or before that alternative due date, and annually thereafter on or before the last day of the month in which the anniversary date of its organization occurs in each year or, if applicable, on or before the last day of the month in which the anniversary date of the alternative due date occurs in each year, file with the Secretary of State a list:

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

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

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

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

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

(b) Signed by the chief executive officer of the professional association or by some other person specifically authorized by the chief executive officer to sign the list.

(c) Accompanied by a declaration under penalty of perjury that:

(1) The professional association has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(2) The professional association 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; and

(3) None of the members or employees identified in the list has been identified in the list with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a member or employee in furtherance of any unlawful conduct.

4. Upon filing:

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

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

5. A person who files with the Secretary of State an initial list or annual list required by this section which identifies a member or an employee of a professional association with the fraudulent intent of concealing the identity of any person or persons exercising the power or authority of a member or employee in furtherance of any unlawful conduct is subject to the penalty set forth in NRS 225.084.

6. For the purposes of this section, a person is not deemed to exercise actual control of the daily operations of a professional association based solely on the fact that the person holds an ownership interest in the professional association.

7. The Secretary of State may allow a professional association to select an alternative due date for filing the initial list required by this section.

8. The Secretary of State may adopt regulations to administer the provisions of subsection 7.

Sec. 103. NRS 89.256 is hereby amended to read as follows:

89.256 1. Except as otherwise provided in subsections 3 and 4 and NRS 89.251, ***and section 51 of this act,*** the Secretary of State shall reinstate any professional association which has forfeited its right to transact business under the provisions of this chapter and restore the right to carry on business in this State and exercise its privileges and immunities if it:

(a) Files with the Secretary of State:

(1) The list and certification required by NRS 89.250;

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

(3) A declaration under penalty of perjury, on a form provided by the Secretary of State, that the reinstatement is authorized by a court of competent jurisdiction in this State or by the duly selected chief executive officer of the professional association; and

(b) Pays to the Secretary of State:

(1) The filing fee and penalty set forth in NRS 89.250 and 89.252 for each year or portion thereof during which the articles of association have been revoked; and

(2) A fee of $300 for reinstatement.

2. When the Secretary of State reinstates the professional association, the Secretary of State shall issue to the professional association a certificate of reinstatement if the professional association:

(a) Requests a certificate of reinstatement; and

(b) Pays the required fees pursuant to subsection 7 of NRS 78.785.

3. The Secretary of State shall not order a reinstatement unless all delinquent fees and penalties have been paid, and the revocation of the articles of association occurred only by reason of the failure to pay the fees and penalties.

4. If the articles of association of a professional association have been revoked pursuant to the provisions of this chapter and have remained revoked for 10 consecutive years, the articles must not be reinstated.

5. A reinstatement pursuant to this section relates back to the date on which the professional association forfeited its right to transact business under the provisions of this chapter and reinstates the professional association's right to transact business as if such right had at all times remained in full force and effect.

Sec. 104. NRS 90.377 is hereby amended to read as follows:

90.377 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license as a broker-dealer, sales representative, investment adviser, representative of an investment adviser or transfer agent must indicate in the application submitted to the Administrator whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the Secretary of State upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license as a broker-dealer, sales representative, investment adviser, representative of an investment adviser or transfer agent may not be renewed by the Administrator if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Administrator pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 105. NRS 107.028 is hereby amended to read as follows:

107.028 1. The trustee under a deed of trust must be:

(a) An attorney licensed to practice law in this State;

(b) A title insurer or title agent authorized to do business in this State pursuant to chapter 692A of NRS;

(c) A person licensed pursuant to chapter 669 of NRS;

(d) A domestic or foreign entity which holds a current state business license issued by the ~~[Secretary of State]~~ ***Department of Taxation*** pursuant to ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(e) A person who does business under the laws of this State, the United States or another state relating to banks, savings banks, savings and loan associations or thrift companies;

(f) A person who is appointed as a fiduciary pursuant to NRS 662.245;

(g) A person who acts as a registered agent for a domestic or foreign corporation, limited-liability company, limited partnership or limited-liability partnership;

(h) A person who acts as a trustee of a trust holding real property for the primary purpose of facilitating any transaction with respect to real estate if he or she is not regularly engaged in the business of acting as a trustee for such trusts;

(i) A person who engages in the business of a collection agency pursuant to chapter 649 of NRS; or

(j) A person who engages in the business of an escrow agency, escrow agent or escrow officer pursuant to the provisions of chapter 645A or 692A of NRS.

2. A trustee under a deed of trust must not be the beneficiary of the deed of trust for the purposes of exercising the power of sale pursuant to NRS 107.080.

3. A trustee under a deed of trust must not:

(a) Lend its name or its corporate capacity to any person who is not qualified to be the trustee under a deed of trust pursuant to subsection 1.

(b) Act individually or in concert with any other person to circumvent the requirements of subsection 1.

4. A beneficiary of record may replace its trustee with another trustee. The appointment of a new trustee is not effective until the substitution of trustee is recorded in the office of the recorder of the county in which the real property is located.

5. The trustee does not have a fiduciary obligation to the grantor or any other person having an interest in the property which is subject to the deed of trust. The trustee shall act impartially and in good faith with respect to the deed of trust and shall act in accordance with the laws of this State. A rebuttable presumption that a trustee has acted impartially and in good faith exists if the trustee acts in compliance with the provisions of NRS 107.080. In performing acts required by NRS 107.080, the trustee incurs no liability for any good faith error resulting from reliance on information provided by the beneficiary regarding the nature and the amount of the default under the obligation secured by the deed of trust if the trustee corrects the good faith error not later than 20 days after discovering the error.

6. If, in an action brought by a grantor, a person who holds title of record or a beneficiary in the district court in and for the county in which the real property is located, the court finds that the trustee did not comply with this section, any other provision of this chapter or any applicable provision of chapter 106 or 205 of NRS, the court must award to the grantor, the person who holds title of record or the beneficiary:

(a) Damages of $5,000 or treble the amount of actual damages, whichever is greater;

(b) An injunction enjoining the exercise of the power of sale until the beneficiary, the successor in interest of the beneficiary or the trustee complies with the requirements of subsections 2, 3 and 4; and

(c) Reasonable attorney's fees and costs,

➥ unless the court finds good cause for a different award.

Sec. 106. NRS 116A.435 is hereby amended to read as follows:

116A.435 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate or registration must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate or registration may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 107. NRS 119A.212 is hereby amended to read as follows:

119A.212 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a sales agent's license must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A sales agent's license may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 108. NRS 119A.255 is hereby amended to read as follows:

119A.255 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of registration as a representative must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. Registration as a representative may not be renewed by the Administrator if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Administrator pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 109. NRS 119A.533 is hereby amended to read as follows:

119A.533 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of registration with the Division to engage in the business of, act in the capacity of, advertise or assume to act as a manager must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. Registration to engage in the business of, act in the capacity of, advertise or assume to act as a manager may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 110. NRS 239.010 is hereby amended to read as follows:

239.010 1. Except as otherwise provided in this section and NRS 1.4683, 1A.110, 49.095, 62D.420, 62D.440, 62E.516, 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 76.160, 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413, 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345, 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270, 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280, 119A.280, 119A.653, 119B.370, 119B.382, 120A.690, 125.130, 125B.140, 126.141, 126.161, 126.163, 126.730, 127.007, 127.057, 127.130, 127.140, 127.2817, 130.312, 159.044, 172.075, 172.245, 176.015, 176.0625, 176.09129, 176.156, 176A.630, 178.39801, 178.4715, 178.5691, 179.495, 179A.070, 179A.165, 179A.450, 179D.160, 200.3771, 200.3772, 200.5095, 200.604, 202.3662, 205.4651, 209.392, 209.3925, 209.419, 209.521, 211A.140, 213.010, 213.040, 213.095, 213.131, 217.105, 217.110, 217.464, 217.475, 218E.625, 218F.150, 218G.130, 218G.240, 218G.350, 228.270, 228.450, 228.495, 228.570, 231.069, 233.190, 237.300, 239.0105, 239.0113, 239B.030, 239B.040, 239B.050, 239C.140, 239C.210, 239C.230, 239C.250, 239C.270, 240.007, 241.020, 241.030, 242.105, 244.264, 244.335, 250.087, 250.130, 250.140, 250.150, 268.095, 268.490, 268.910, 271A.105, 281.195, 281A.350, 281A.440, 281A.550, 284.4068, 286.110, 287.0438, 289.025, 289.080, 289.387, 293.5002, 293.503, 293.558, 293B.135, 293D.510, 331.110, 332.061, 332.351, 333.333, 333.335, 338.070, 338.1379, 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205, 353A.085, 353A.100, 353C.240, 360.240, 360.247, 360.255, 360.755, 361.044, 361.610, 365.138, 366.160, 368A.180, 372A.080, 378.290, 378.300, 379.008, 386.655, 387.626, 387.631, 388.5275, 388.528, 388.5315, 388.750, 391.035, 392.029, 392.147, 392.264, 392.271, 392.652, 392.850, 394.167, 394.1698, 394.447, 394.460, 394.465, 396.3295, 396.405, 396.525, 396.535, 398.403, 408.3885, 408.3886, 412.153, 416.070, 422.290, 422.305, 422A.320, 422A.350, 425.400, 427A.1236, 427A.872, 432.205, 432B.175, 432B.280, 432B.290, 432B.407, 432B.430, 432B.560, 433.534, 433A.360, 439.270, 439.840, 439B.420, 440.170, 441A.195, 441A.220, 441A.230, 442.330, 442.395, 445A.665, 445B.570, 449.209, 449.245, 449.720, 453.1545, 453.720, 453A.610, 453A.700, 458.055, 458.280, 459.050, 459.3866, 459.555, 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403, 463.3407, 463.790, 467.1005, 467.137, 481.063, 482.170, 482.5536, 483.340, 483.363, 483.800, 484E.070, 485.316, 503.452, 522.040, 534A.031, 561.285, 571.160, 584.583, 584.655, 598.0964, 598.0979, 598.098, 598A.110, 599B.090, 603.070, 603A.210, 604A.710, 612.265, 616B.012, 616B.015, 616B.315, 616B.350, 618.341, 618.425, 622.310, 623.131, 623A.353, 624.110, 624.265, 624.327, 625.425, 625A.185, 628.418, 629.069, 630.133, 630.30665, 630.336, 630A.555, 631.368, 632.121, 632.125, 632.405, 633.283, 633.301, 633.524, 634.212, 634.214, 634A.185, 635.158, 636.107, 637.085, 637A.315, 637B.288, 638.087, 638.089, 639.2485, 639.570, 640.075, 640A.220, 640B.730, 640C.400, 640C.745, 640C.760, 640D.190, 640E.340, 641.090, 641A.191, 641B.170, 641C.760, 642.524, 643.189, 644.446, 645.180, 645.625, 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225, 645D.130, 645D.135, 645E.300, 645E.375, 645G.510, 645H.320, 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065, 649.067, 652.228, 654.110, 656.105, 661.115, 665.130, 665.133, 669.275, 669.285, 669A.310, 671.170, 673.430, 675.380, 676A.340, 676A.370, 677.243, 679B.122, 679B.152, 679B.159, 679B.190, 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.280, 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.110, 687A.115, 687C.010, 688C.230, 688C.480, 688C.490, 692A.117, 692C.190, 692C.420, 693A.480, 693A.615, 696B.550, 703.196, 704B.320, 704B.325, 706.1725, 710.159, 711.600, ***and section 16 of this act,*** sections 35, 38 and 41 of chapter 478, Statutes of Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013 and unless otherwise declared by law to be confidential, all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records. Any such copies, abstracts or memoranda may be used to supply the general public with copies, abstracts or memoranda of the records or may be used in any other way to the advantage of the governmental entity or of the general public. This section does not supersede or in any manner affect the federal laws governing copyrights or enlarge, diminish or affect in any other manner the rights of a person in any written book or record which is copyrighted pursuant to federal law.

2. A governmental entity may not reject a book or record which is copyrighted solely because it is copyrighted.

3. A governmental entity that has legal custody or control of a public book or record shall not deny a request made pursuant to subsection 1 to inspect or copy or receive a copy of a public book or record on the basis that the requested public book or record contains information that is confidential if the governmental entity can redact, delete, conceal or separate the confidential information from the information included in the public book or record that is not otherwise confidential.

4. A person may request a copy of a public record in any medium in which the public record is readily available. An officer, employee or agent of a governmental entity who has legal custody or control of a public record:

(a) Shall not refuse to provide a copy of that public record in a readily available medium because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium.

(b) Except as otherwise provided in NRS 239.030, shall, upon request, prepare the copy of the public record and shall not require the person who has requested the copy to prepare the copy himself or herself.

Sec. 111. NRS 240.015 is hereby amended to read as follows:

240.015 1. Except as otherwise provided in this section, a person appointed as a notary public must:

(a) During the period of his or her appointment, be a citizen of the United States or lawfully admitted for permanent residency in the United States as verified by the United States Citizenship and Immigration Services.

(b) Be a resident of this State.

(c) Be at least 18 years of age.

(d) Possess his or her civil rights.

2. If a person appointed as a notary public ceases to be lawfully admitted for permanent residency in the United States during his or her appointment, the person shall, within 90 days after his or her lawful admission has expired or is otherwise terminated, submit to the Secretary of State evidence that the person is lawfully

readmitted for permanent residency as verified by the United States Citizenship and Immigration Services. If the person fails to submit such evidence within the prescribed time, the person's appointment expires by operation of law.

3. The Secretary of State may appoint a person who resides in an adjoining state as a notary public if the person:

(a) Maintains a place of business in the State of Nevada that is licensed pursuant to ~~[chapter 76 of NRS]~~ ***sections 2 to 62, inclusive, of this act*** and any applicable business licensing requirements of the local government where the business is located; or

(b) Is regularly employed at an office, business or facility located within the State of Nevada by an employer licensed to do business in this State.

➥ If such a person ceases to maintain a place of business in this State or regular employment at an office, business or facility located within this State, the Secretary of State may suspend the person's appointment. The Secretary of State may reinstate an appointment suspended pursuant to this subsection if the notary public submits to the Secretary of State, before his or her term of appointment as a notary public expires, the information required pursuant to subsection 2 of NRS 240.030.

Sec. 112. NRS 240.030 is hereby amended to read as follows:

240.030 1. Each person applying for appointment as a notary public must:

(a) At the time the applicant submits his or her application, pay to the Secretary of State $35.

(b) Take and subscribe to the oath set forth in Section 2 of Article 15 of the Constitution of the State of Nevada as if the applicant were a public officer.

(c) Submit to the Secretary of State proof satisfactory to the Secretary of State that the applicant has enrolled in and successfully completed a course of study provided pursuant to NRS 240.018.

(d) Enter into a bond to the State of Nevada in the sum of $10,000, to be filed with the clerk of the county in which the applicant resides or, if the applicant is a resident of an adjoining state, with the clerk of the county in this State in which the applicant maintains a place of business or is employed. The applicant must submit to the Secretary of State a certificate issued by the appropriate county clerk which indicates that the applicant filed the bond required pursuant to this paragraph.

(e) If required by the Secretary of State, submit:

(1) A complete set of the fingerprints of the applicant and written permission authorizing the Secretary of State to forward the fingerprints to the Central Repository for Nevada Records of

Criminal History for submission to the Federal Bureau of Investigation for its report; and

(2) A fee established by regulation of the Secretary of State which must not exceed the sum of the amounts charged by the Central Repository for Nevada Records of Criminal History and the Federal Bureau of Investigation for processing the fingerprints.

2. In addition to the requirements set forth in subsection 1, an applicant for appointment as a notary public who resides in an adjoining state must submit to the Secretary of State with the application:

(a) An affidavit setting forth the adjoining state in which the applicant resides, the applicant's mailing address and the address of the applicant's place of business or employment that is located within the State of Nevada;

(b) A copy of the applicant's state business license issued pursuant to ~~[chapter 76 of NRS]~~ ***sections 2 to 62, inclusive, of this act*** and any business license required by the local government where the business is located, if the applicant is self-employed; and

(c) Unless the applicant is self-employed, a copy of the state business license of the applicant's employer, a copy of any business license of the applicant's employer that is required by the local government where the business is located and an affidavit from the applicant's employer setting forth the facts which show that the employer regularly employs the applicant at an office, business or facility which is located within the State of Nevada.

3. In completing an application, bond, oath or other document necessary to apply for appointment as a notary public, an applicant must not be required to disclose his or her residential address or telephone number on any such document which will become available to the public.

4. The bond, together with the oath, must be filed and recorded in the office of the county clerk of the county in which the applicant resides when the applicant applies for the appointment or, if the applicant is a resident of an adjoining state, with the clerk of the county in this State in which the applicant maintains a place of business or is employed. On a form provided by the Secretary of State, the county clerk shall immediately certify to the Secretary of State that the required bond and oath have been filed and recorded. Upon receipt of the application, fee and certification that the required bond and oath have been filed and recorded, the Secretary of State shall issue a certificate of appointment as a notary public to the applicant.

5. The term of a notary public commences on the effective date of the bond required pursuant to paragraph (d) of subsection 1. A notary public shall not perform a notarial act after the effective date

of the bond unless the notary public has been issued a certificate of appointment.

6. Except as otherwise provided in this subsection, the Secretary of State shall charge a fee of $10 for each duplicate or amended certificate of appointment which is issued to a notary. If the notary public does not receive an original certificate of appointment, the Secretary of State shall provide a duplicate certificate of appointment without charge if the notary public requests such a duplicate within 60 days after the date on which the original certificate was issued.

Sec. 113. NRS 240.031 is hereby amended to read as follows:

240.031 A notary public who is a resident of an adjoining state shall submit to the Secretary of State annually, within 30 days before the anniversary date of his or her appointment as a notary public, a copy of the state business license of the place of employment of the notary public in the State of Nevada issued pursuant to ~~[chapter 76 of NRS,]~~ ***sections 2 to 62, inclusive, of this act,*** a copy of any license required by the local government where the business is located and the information required pursuant to subsection 2 of NRS 240.030.

Sec. 114. NRS 240.192 is hereby amended to read as follows:

240.192 1. Each person applying for appointment as an electronic notary public must:

(a) At the time of application, be a notarial officer in this State and have been a notarial officer in this State for not less than 4 years;

(b) Submit to the Secretary of State an electronic application pursuant to subsection 2;

(c) Pay to the Secretary of State an application fee of $50;

(d) Take and subscribe to the oath set forth in Section 2 of Article 15 of the Constitution of the State of Nevada as if the applicant were a public officer;

(e) Submit to the Secretary of State proof satisfactory to the Secretary of State that the applicant has successfully completed a course of study provided pursuant to NRS 240.195; and

(f) Enter into a bond to the State of Nevada in the sum of $10,000, to be filed with the clerk of the county in which the applicant resides or, if the applicant is a resident of an adjoining state, with the clerk of the county in this State in which the applicant maintains a place of business or is employed. The applicant must submit to the Secretary of State a certificate issued by the appropriate county clerk which indicates that the applicant filed the bond required pursuant to this paragraph.

2. The application for an appointment as an electronic notary public must be submitted as an electronic document and must contain, without limitation, the following information:

(a) The applicant's full legal name, and the name to be used for appointment, if different.

(b) The county in which the applicant resides.

(c) The electronic mail address of the applicant.

(d) A description of the technology or device, approved by the Secretary of State, that the applicant intends to use to create his or her electronic signature in performing electronic notarial acts.

(e) The electronic signature of the applicant.

(f) Any other information requested by the Secretary of State.

3. An applicant for appointment as an electronic notary public who resides in an adjoining state, in addition to the requirements set forth in subsections 1 and 2, must submit to the Secretary of State with the application:

(a) An affidavit setting forth the adjoining state in which the applicant resides, the applicant's mailing address and the address of the applicant's place of business or employment that is located within the State of Nevada;

(b) A copy of the applicant's state business license issued pursuant to ~~[chapter 76 of NRS]~~ ***sections 2 to 62, inclusive, of this act*** and any business license required by the local government where the applicant's business is located, if the applicant is self-employed; and

(c) Unless the applicant is self-employed, a copy of the state business license of the applicant's employer issued pursuant to ~~[chapter 76 of NRS,]~~ ***sections 2 to 62, inclusive, of this act,*** a copy of any business license of the applicant's employer that is required by the local government where the business is located and an affidavit from the applicant's employer setting forth the facts which show that the employer regularly employs the applicant at an office, business or facility which is located within the State of Nevada.

4. In completing an application, bond, oath or other document necessary to apply for appointment as an electronic notary public, an applicant must not be required to disclose his or her residential address or telephone number on any such document which will become available to the public.

5. The bond, together with the oath, must be filed and recorded in the office of the county clerk of the county in which the applicant resides when the applicant applies for appointment or, if the applicant is a resident of an adjoining state, with the clerk of the county in this State in which the applicant maintains a place of business or is employed. On a form provided by the Secretary of State, the county clerk shall immediately certify to the Secretary

of State that the required bond and oath have been filed and recorded. Upon receipt of the application, fee and certification that the required bond and oath have been filed and recorded, the Secretary of State shall issue a certificate of appointment as an electronic notary public to the applicant.

6. The term of an electronic notary public commences on the effective date of the bond required pursuant to paragraph (f) of subsection 1. An electronic notary public shall not perform an electronic notarial act after the effective date of the bond unless the electronic notary public has been issued a certificate of appointment pursuant to subsection 5.

7. Except as otherwise provided in this subsection, the Secretary of State shall charge a fee of $10 for each duplicate or amended certificate of appointment which is issued to an electronic notary public. If the electronic notary public does not receive an original certificate of appointment, the Secretary of State shall provide a duplicate certificate of appointment without charge if the electronic notary public requests such a duplicate within 60 days after the date on which the original certificate was issued.

Sec. 115. NRS 240A.170 is hereby amended to read as follows:

240A.170 1. A registrant required to obtain a state business license issued by the ~~[Secretary of State]~~ ***Department of Taxation*** pursuant to ~~[chapter 76 of NRS]~~ ***sections 2 to 62, inclusive, of this act*** shall:

(a) Obtain a state business license before offering a document preparation service; and

(b) Maintain a state business license during the period of the registrant's registration as a document preparation service.

2. Each registrant shall display conspicuously in the registrant's place of business a copy of:

(a) The state business license issued to the registrant or the registrant's employer, as applicable, by the ~~[Secretary of State]~~ ***Department of Taxation*** pursuant to ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;*** and

(b) Any business license issued to the registrant or the registrant's employer, as applicable, by a local government in this State.

Sec. 116. NRS 240A.180 is hereby amended to read as follows:

240A.180 1. Before providing any services to a client or presenting a client with the contract required by NRS 240A.190, a registrant must:

(a) Furnish the client with a written form of disclosure meeting the requirements of this section, with a copy for the client to retain; and

(b) Require the client to read and sign the disclosure, acknowledging that the client has read and understands it.

2. The disclosure must be written in English and, if different, the language in which the registrant transacts business with the client and must include:

(a) The full name, business address and telephone number and registration number of the registrant.

(b) The name and business address of the registrant's agent for service of process, if any, in this State.

(c) A statement that the registrant is not an attorney authorized to practice in this State and is prohibited from providing legal advice or legal representation to any person.

(d) Unless the registrant is an attorney licensed to practice in another state or other jurisdiction, a statement that any communication between the client and the registrant is not protected from disclosure by any privilege.

(e) A statement that the registrant has posted or filed with the Secretary of State a cash bond or surety bond, stating the amount of the bond and any identifying number of the bond.

(f) The expiration date of:

(1) The state business license issued to the registrant or the registrant's employer, as applicable, by the ~~[Secretary of State]~~ ***Department of Taxation*** pursuant to ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;*** and

(2) Any business license issued to the registrant or the registrant's employer, as applicable, by a local government in this State.

Sec. 117. NRS 244.335 is hereby amended to read as follows:

244.335 1. Except as otherwise provided in subsections 2, 3 and 4, and NRS 244.33501, a board of county commissioners may:

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

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

2. The county license boards have the exclusive power in their respective counties to regulate entertainers employed by an entertainment by referral service and the business of conducting a

dancing hall, escort service, entertainment by referral service or gambling game or device permitted by law, outside of an incorporated city. The county license boards may fix, impose and collect license taxes for revenue or for regulation, or for both revenue and regulation, on such employment and businesses.

3. A board of county commissioners 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.

4. The board of county commissioners or county license board shall not require a person to obtain a license or pay a license tax on the sole basis that the person is a professional. As used in this subsection, "professional" means a person who:

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

(b) Practices his or her profession for any type of compensation as an employee.

5. The county license board shall provide upon request an application for a state business license pursuant to ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.*** No license to engage in any type of business may be granted unless the applicant for the license:

(a) Signs an affidavit affirming that the business has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;*** or

(b) Provides to the county license board the ~~[entity]~~ ***state business license*** number of the applicant assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** which the county may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

6. No license to engage in business as a seller of tangible personal property may be granted unless the applicant for the license:

(a) Presents written evidence that:

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

(2) Another regulatory agency of the State has issued or will issue a license required for this activity; or

(b) Provides to the county license board the entity number of the applicant assigned by the Secretary of State which the county may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of paragraph (a).

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

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

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

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

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

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

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

8. The board of county commissioners may delegate the authority to enforce liens from taxes levied for the purposes of NRS 244A.597 to 244A.655, inclusive, to the county fair and recreation board. If the authority is so delegated, the board of county commissioners shall revoke or suspend the license of a business upon certification by the county fair and recreation board that the license tax has become delinquent, and shall not reinstate the license until the tax is paid. Except as otherwise provided in NRS 239.0115 and 244.3357, all information concerning license taxes levied by an ordinance authorized by this section or other information concerning the business affairs or operation of any licensee obtained as a result of the payment of such license taxes or as the result of any audit or examination of the books by any authorized employee of a county fair and recreation board of the county for any license tax levied for the purpose of NRS 244A.597 to 244A.655, inclusive, is confidential and must not be disclosed by any member, officer or employee of the county fair and recreation board or the county imposing the license tax unless the disclosure is authorized by the affirmative action of a majority of the members of the appropriate county fair and recreation board. Continuing disclosure may be so authorized under an agreement with the Department of Taxation or

Secretary of State for the exchange of information concerning taxpayers.

Sec. 118. NRS 268.095 is hereby amended to read as follows:

268.095 1. Except as otherwise provided in subsection 4 and NRS 268.0951, the city council or other governing body of each incorporated city in this State, whether organized under general law or special charter, may:

(a) Except as otherwise provided in subsection 2 and NRS 268.0968 and 576.128, fix, impose and collect for revenues or for regulation, or both, a license tax on all character of lawful trades, callings, industries, occupations, professions and businesses 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. As used in this subsection, "professional" means a person who:

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

(b) Practices his or her profession for any type of compensation as an employee.

5. The city licensing agency shall provide upon request an application for a state business license pursuant to ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.*** No license to engage in any type of business may be granted unless the applicant for the license:

(a) Signs an affidavit affirming that the business has complied with the provisions of ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;*** or

(b) Provides to the city licensing agency the ~~[entity]~~ ***state business license*** number of the applicant assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** which the city may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

6. No license to engage in business as a seller of tangible personal property may be granted unless the applicant for the license:

(a) Presents written evidence that:

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

(2) Another regulatory agency of the State has issued or will issue a license required for this activity; or

(b) Provides to the city licensing agency the entity number of the applicant assigned by the Secretary of State which the city may use to validate that the applicant is currently in good standing with the State and has complied with the provisions of paragraph (a).

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

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

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

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

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

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

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

8. The city council or other governing body of each incorporated city may delegate the power and authority to enforce such liens to the county fair and recreation board. If the authority is so delegated, the governing body shall revoke or suspend the license of a business upon certification by the board that the license tax has become delinquent, and shall not reinstate the license until the tax is paid. Except as otherwise provided in NRS 239.0115 and 268.0966, all information concerning license taxes levied by an ordinance authorized by this section or other information concerning the business affairs or operation of any licensee obtained as a result of the payment of those license taxes or as the result of any audit or examination of the books of the city by any authorized employee of a county fair and recreation board for any license tax levied for the purpose of NRS 244A.597 to 244A.655, inclusive, is confidential and must not be disclosed by any member, official or employee of the county fair and recreation board or the city imposing the license tax unless the disclosure is authorized by the affirmative action of a majority of the members of the appropriate county fair and recreation board. Continuing disclosure may be so authorized under an agreement with the Department of Taxation or the Secretary of State for the exchange of information concerning taxpayers.

9. The powers conferred by this section are in addition and supplemental to, and not in substitution for, and the limitations imposed by this section do not affect the powers conferred by, any other law. No part of this section repeals or affects any other law or any part thereof, it being intended that this section provide a

separate method of accomplishing its objectives, and not an exclusive one.

Sec. 119. NRS 332.352 is hereby amended to read as follows:

332.352 1. Except as otherwise provided in NRS 332.353, a local government shall use the following criteria for determining whether a person satisfies the requirements to be a qualified service company pursuant to NRS 332.360:

(a) The financial ability of the applicant to perform the work required by the local government;

(b) Whether the applicant possesses a ***state*** business license issued pursuant to **[**~~chapter 76 of NRS;~~**]** ***sections 2 to 62, inclusive, of this act;***

(c) Whether the applicant possesses a valid contractor's license issued pursuant to chapter 624 of NRS of a class corresponding to the work required by the local government and, if engineering work is required, whether the applicant possesses a valid license as a professional engineer issued pursuant to chapter 625 of NRS;

(d) Whether the applicant has the ability to obtain the necessary bonding for the work required by the local government;

(e) Whether the applicant has successfully completed an appropriate number of projects as determined by the local government, but not to exceed five projects, during the 5 years immediately preceding the date of application of similar size, scope or type as the work required by the local government;

(f) Whether the principal personnel employed by the applicant have the necessary professional qualifications and experience for the work required by the local government;

(g) Whether the applicant has breached any contracts with a public agency or person in this State or any other state during the 5 years immediately preceding the date of application;

(h) Whether the applicant has been disqualified from being awarded a contract by any governing body in the State of Nevada;

(i) Whether the applicant has been convicted of a violation for discrimination in employment during the 2 years immediately preceding the date of application;

(j) Whether the applicant has the ability to obtain and maintain insurance coverage for public liability and property damage within limits sufficient to protect the applicant and all the subcontractors of the applicant from claims for personal injury, accidental death and damage to property that may arise in connection with the work required by the local government;

(k) Whether the applicant has established a safety program that complies with the requirements of chapter 618 of NRS;

(l) Whether the applicant has been disciplined or fined by the State Contractors' Board or another state or federal agency for conduct that relates to the ability of the applicant to perform the work required by the local government;

(m) Whether, during the 5 years immediately preceding the date of application, the applicant has filed as a debtor under the provisions of the United States Bankruptcy Code;

(n) Whether the application is truthful and complete; and

(o) Whether, during the 5 years immediately preceding the date of the application, the applicant has, as a result of causes within the control of the applicant or a subcontractor or supplier of the applicant, failed to perform any contract:

(1) In the manner specified by the contract and any change orders initiated or approved by the person or governmental entity that awarded the contract or its authorized representative;

(2) Within the time specified by the contract unless extended by the person or governmental entity that awarded the contract or its authorized representative; or

(3) For the amount of money specified in the contract or as modified by any change orders initiated or approved by the person or governmental entity that awarded the contract or its authorized representative.

➥ Evidence of the failures described in this subsection may include, without limitation, the assessment of liquidated damages against the applicant, the forfeiture of any bonds posted by the applicant, an arbitration award granted against the applicant or a decision by a court of law against the applicant.

2. Except as otherwise provided in NRS 332.353, in addition to the criteria described in subsection 1, the local government may use any other relevant criteria that are necessary to determine whether a person satisfies the requirements to be a qualified service company pursuant to NRS 332.360.

Sec. 120. NRS 332.360 is hereby amended to read as follows:

332.360 1. Notwithstanding any provision of this chapter and chapter 338 of NRS to the contrary, a local government may enter into a performance contract with a qualified service company for the purchase and installation of an operating cost-savings measure to reduce costs related to energy, water and the disposal of waste, and related labor costs. Such a performance contract may be in the form of an installment payment contract or a lease-purchase contract. Any operating cost-savings measures put into place as a result of a performance contract must comply with all applicable building codes.

2. If a local government is interested in entering into a performance contract, the local government shall notify each appropriate qualified service company and coordinate an opportunity for each such qualified service company to:

(a) Perform a preliminary and comprehensive audit and assessment of all potential operating cost-savings measures that might be implemented within the buildings of the local government, including any operating cost-savings measures specifically requested by the local government; and

(b) Submit a proposal and make a related presentation to the local government for all such operating cost-savings measures that the qualified service company determines would be practicable to implement.

3. The local government shall:

(a) Evaluate the proposals and presentations made pursuant to subsection 2; and

(b) Select a qualified service company,

➥ pursuant to the provisions of NRS 332.300 to 332.440, inclusive.

4. The local government may enter into a contract with the Office of Energy or retain the professional services of a third-party consultant with the requisite technical expertise to assist the local government in evaluating the proposals and presentations pursuant to subsection 3. If the local government retains the professional services of a third-party consultant, the third-party consultant must possess a ***state*** business license issued pursuant to ~~[chapter 76 of NRS]~~ ***sections 2 to 62, inclusive, of this act*** and any other applicable licenses issued by a licensing board in this State in the same discipline in which the consultant will be advising the local government.

5. The qualified service company selected by the local government pursuant to subsection 3 shall prepare a financial-grade operational audit. Except as otherwise provided in this subsection, the audit prepared by the qualified service company becomes, upon acceptance, a part of the final performance contract and the costs incurred by the qualified service company in preparing the audit shall be deemed to be part of the performance contract. If, after the audit is prepared, the local government decides not to execute the performance contract, the local government shall pay the qualified service company that prepared the audit the costs incurred by the qualified service company in preparing the audit if the local government has specifically appropriated money for that purpose.

6. The local government shall enter into a contract with the Office of Energy or retain the professional services of a third-party consultant with the requisite technical expertise to assist the local government in reviewing the operating cost-savings measures proposed by the qualified service company and may procure sufficient funding from the qualified service company, through negotiation, to pay for the costs incurred by the Office of Energy or the third-party consultant. If the local government retains the

professional services of a third-party consultant, the third-party consultant must be licensed pursuant to chapter 625 of NRS and certified by the Association of Energy Engineers as a "Certified Energy Manager" or hold similar credentials from a comparable nationally recognized organization. The Office of Energy or a third-party consultant retained pursuant to this subsection shall work on behalf and for the benefit of the local government in coordination with the qualified service company.

Sec. 121. NRS 338.072 is hereby amended to read as follows:

338.072 A subcontractor who enters into a subcontract for a public work shall not accept or otherwise receive any public money for the public work, including, without limitation, accepting or receiving any public money as a payment from a contractor, unless the subcontractor is the holder of a state business license issued pursuant to ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

Sec. 122. NRS 353.007 is hereby amended to read as follows:

353.007 1. A person shall not enter into a contract with the State of Nevada unless the person is a holder of a state business license issued pursuant to ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. The provisions of this section apply to all offices, departments, divisions, boards, commissions, institutions, agencies or any other units of:

(a) The Legislative, Executive and Judicial Departments of the State Government;

(b) The Nevada System of Higher Education; and

(c) The Public Employees' Retirement System.

Sec. 123. NRS 353C.1965 is hereby amended to read as follows:

353C.1965 1. The State Controller shall establish and maintain a list of persons who owe a debt to an agency that has been assigned to the State Controller for collection pursuant to NRS 353C.195.

2. A licensing agency shall provide to the State Controller:

(a) The name, address and social security number or employer identification number, as applicable, of each licensee; and

(b) The state business license number of the licensee, if the licensee has a state business license.

3. A licensing agency shall provide the information described in subsection 2:

(a) On or before February 1 of each year for licensees who renewed licenses from July 1 through December 31 of the previous calendar year; or

(b) On or before August 1 of each year for licensees who renewed licenses from January 1 through June 30 of the current calendar year.

4. If the State Controller determines that the name of any licensee appears on the list established by the State Controller pursuant to subsection 1, the State Controller shall send a written notice to the licensee, which includes, without limitation:

(a) The amount of the debt;

(b) A request for payment of the debt;

(c) Notification that the licensee may enter into an agreement with the State Controller pursuant to NRS 353C.130 for the payment of the debt;

(d) Notification that the licensee must respond to the notice within 30 days after the date on which the notice was sent;

(e) Notification that the licensee may request a hearing to determine the validity of the debt not later than 30 days after the date on which the notice was sent; and

(f) Notification that the licensing agency is prohibited from renewing the license of the licensee unless the licensee pays the debt, enters into an agreement for the payment of the debt pursuant to NRS 353C.130 or demonstrates to the State Controller that the debt is not valid.

5. The State Controller shall notify the licensing agency if the licensee does not pay the debt that has been assigned to the State Controller for collection, enter into an agreement for the payment of the debt pursuant to NRS 353C.130 or demonstrate that the debt is not valid. A licensing agency shall not renew the license of the licensee who is the subject of the notification until the State Controller notifies the licensing agency that the licensee has:

(a) Satisfied the debt;

(b) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(c) Demonstrated that the debt is not valid.

6. Information shared between the State Controller and a licensing agency to carry out the provisions of this section is not a public record.

7. A licensing agency may not be held liable in any civil action for any action taken by the licensing agency in good faith to comply with the provisions of this section.

8. The State Controller shall verify with the ~~[Secretary of State]~~ ***Department of Taxation*** the information related to the state business license of each licensee.

9. The State Controller shall adopt such regulations as the State Controller determines necessary or advisable to carry out the provisions of this section.

10. As used in this section:

(a) "License" means any license, certification, registration, permit or other authorization that grants a person the authority to engage in a profession or occupation in this State.

(b) "Licensee" means a person to whom a license has been issued.

(c) "Licensing agency" means any agency, board or commission that regulates an occupation or profession except for the Department of Motor Vehicles, the Division of Insurance of the Department of Business and Industry, the Commissioner of Insurance or any local government.

Sec. 124. NRS 379.0079 is hereby amended to read as follows:

379.0079 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of certification by the State Library and Archives Administrator must indicate in the application submitted to the State Library and Archives Administrator whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. Certification may not be renewed by the State Library and Archives Administrator if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the State Library and Archives Administrator pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 125. NRS 391.0345 is hereby amended to read as follows:

391.0345 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license as a teacher or other educational personnel must indicate in the application submitted to the Superintendent of Public Instruction whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license may not be renewed by the Superintendent of Public Instruction if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Superintendent of Public Instruction pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 126. NRS 394.474 is hereby amended to read as follows:

394.474 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of an agent's permit must indicate in the application submitted to the Administrator whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. An agent's permit may not be renewed by the Administrator if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Administrator pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 127. NRS 408.379 is hereby amended to read as follows:

408.379 1. A subcontractor who enters into a subcontract for a project for the construction and maintenance of a highway shall not accept or otherwise receive any public money for the project, including, without limitation, accepting or receiving any public money as a payment from a contractor, unless the subcontractor is the holder of a state business license issued pursuant to ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. As used in this section, "subcontractor" has the meaning ascribed to it in NRS 338.010.

Sec. 128. NRS 424.099 is hereby amended to read as follows:

424.099 1. A foster care agency must:

(a) Be organized as a business entity that is registered with the ~~[Secretary of State]~~ ***Department of Taxation*** and holds a valid state business license pursuant to ~~[chapter 76 of NRS;]~~ ***sections 2 to 62, inclusive, of this act;***

(b) Have a governing body, at least one member of which has knowledge of and experience in the programs and services offered by the foster care agency; and

(c) Operate under articles of incorporation.

2. The governing body of a foster care agency must have a written constitution or bylaws which prescribe the responsibility for the operation and maintenance of the foster care agency and which must include, without limitation, provisions that:

(a) Define the qualifications for and types of membership on the governing body;

(b) Specify the process for selecting members of the governing body, the terms of office for the members and officers of the governing body and orientation for new members of the governing body;

(c) Specify how frequently the governing body must meet; and

(d) Specify prohibited conflicts of interest of members of the governing body and employees, volunteers and independent contractors of the foster care agency.

3. The governing body of a foster care agency shall appoint a person to provide oversight of the foster care agency who meets the qualifications described in NRS 424.115.

4. If the foster care agency is organized in another state, the governing body must meet at least once each year within this State or have a subcommittee whose members are residents of this State, one of whom is a member of the governing body, which is responsible to the governing body for ensuring that the foster care agency complies with the provisions of this chapter and any regulations adopted pursuant thereto.

Sec. 129. NRS 435.229 is hereby amended to read as follows:

435.229 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 130. NRS 435.3335 is hereby amended to read as follows:

435.3335 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 131. NRS 449.432 is hereby amended to read as follows:

449.432 1. In addition to any other requirements set forth in NRS 449.4304 to 449.4339, inclusive, an applicant for the renewal of a certificate as an intermediary service organization must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate as an intermediary service organization may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 132. NRS 455C.155 is hereby amended to read as follows:

455C.155 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 133. NRS 457.1853 is hereby amended to read as follows:

457.1853 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate of authorization to operate a radiation machine for mammography must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate of authorization to operate a radiation machine for mammography may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 134. NRS 458.029 is hereby amended to read as follows:

458.029 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of certification as a detoxification technician must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. Certification as a detoxification technician may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 135. NRS 459.3824 is hereby amended to read as follows:

459.3824 1. The owner or operator of a facility shall pay to the Division an annual fee based on the fiscal year. The annual fee for each facility is the sum of a base fee set by the State Environmental Commission and any additional fee imposed by the Commission pursuant to subsection 2. The annual fee must be 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 **[**~~Secretary of State~~**]** ***Department of Taxation*** upon compliance by the owner with the provisions of **[**~~chapter 76 of NRS.~~**]** ***sections 2 to 62, 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 Account for Precaution Against Chemical Accidents, which is hereby created in the State General Fund. All interest earned on the money in the Account must be credited to the Account.

Sec. 136. NRS 463.33505 is hereby amended to read as follows:

463.33505 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of registration as a gaming employee must indicate in the application submitted to the Board whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. Registration as a gaming employee may not be renewed by the Board if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Board pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 137. NRS 463.435 is hereby amended to read as follows:

463.435 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license issued pursuant to NRS 463.430 to 463.480, inclusive, must indicate in the application submitted to the Commission whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license issued pursuant to NRS 463.430 to 463.480, inclusive, may not be renewed by the Commission if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Commission pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 138. NRS 463.6505 is hereby amended to read as follows:

463.6505 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license as a manufacturer, distributor or seller of gaming devices or mobile gaming systems must indicate in the application submitted to the Commission whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license as a manufacturer, distributor or seller of gaming devices or mobile gaming systems may not be renewed by the Commission if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Commission pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 139. NRS 466.171 is hereby amended to read as follows:

466.171 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license issued pursuant to NRS 466.170 must indicate in the application submitted to the Commission whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license issued pursuant to NRS 466.170 may not be renewed by the Commission if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Commission pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 140. NRS 467.1003 is hereby amended to read as follows:

467.1003 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license issued pursuant to NRS 467.100 must indicate in the application submitted to the Commission whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license issued pursuant to NRS 467.100 may not be renewed by the Commission if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Commission pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 141. NRS 477.2235 is hereby amended to read as follows:

477.2235 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate of registration pursuant to NRS 477.223 must indicate in the application submitted to the State Fire Marshal whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate of registration issued pursuant to NRS 477.223 may not be renewed by the State Fire Marshal if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the State Fire Marshal pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 142. NRS 505.045 is hereby amended to read as follows:

505.045 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a fur dealer's license must indicate in the application submitted to the Department whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A fur dealer's license may not be renewed by the Department if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Department pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 143. NRS 534.141 is hereby amended to read as follows:

534.141 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license to drill pursuant to NRS 534.140 must indicate in the application submitted to the State Engineer whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the **[**~~Secretary of State~~**]** ***Department of Taxation*** upon compliance with the provisions of **[**~~chapter 76 of NRS.~~**]** ***sections 2 to 62, inclusive, of this act.***

2. A license to drill issued pursuant to NRS 534.140 may not be renewed by the State Engineer if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the State Engineer pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 144. NRS 544.145 is hereby amended to read as follows:

544.145 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license to engage in activities for weather modification and control must indicate in the application submitted to the Director whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license to engage in activities for weather modification and control may not be renewed by the Director if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Director pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 145. NRS 555.322 is hereby amended to read as follows:

555.322 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license must indicate in the application submitted to the Director whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license may not be renewed by the Director if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Director pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 146. NRS 576.105 is hereby amended to read as follows:

576.105 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license to act as a broker, dealer, commission merchant or agent must indicate in the application submitted to the Department whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license to act as a broker, dealer, commission merchant or agent may not be renewed by the Department if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Department pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 147. NRS 581.1036 is hereby amended to read as follows:

581.1036 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a certificate of registration pursuant to NRS 581.103 must indicate in the application submitted to the State Sealer of Consumer Equitability whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certificate of registration may not be renewed by the State Sealer of Consumer Equitability if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the State Sealer of Consumer Equitability pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 148. NRS 582.047 is hereby amended to read as follows:

582.047 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license as a public weighmaster must indicate in the application submitted to the State Sealer of Consumer Equitability whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license as a public weighmaster may not be renewed by the State Sealer of Consumer Equitability if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the State Sealer of Consumer Equitability pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 149. NRS 584.227 is hereby amended to read as follows:

584.227 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a milk tester's license must indicate in the application submitted to the Commission whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A milk tester's license may not be renewed by the Commission if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Commission pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 150. NRS 587.395 is hereby amended to read as follows:

587.395 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license to inspect or classify agricultural products must indicate in the application submitted to the State Quarantine Officer whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license to inspect or classify agricultural products may not be renewed by the State Quarantine Officer if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the State Quarantine Officer pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 151. NRS 599B.141 is hereby amended to read as follows:

599B.141 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of registration as a seller must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A registration as a seller may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 152. 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 or her 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.

(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 ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, 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) A financial statement of the applicant setting forth the financial condition of the employee leasing company. Except as otherwise provided in subsection 5, the financial statement must include, without limitation:

(1) For an application for issuance of a certificate of registration, the most recent audited financial statement of the applicant, which must have been completed not more than 13 months before the date of application; or

(2) For an application for renewal of a certificate of registration, an audited financial statement which must have been completed not more than 180 days after the end of the applicant's fiscal year.

(i) A registration or renewal fee of $500.

(j) 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.

5. A financial statement submitted with an application pursuant to this section must be prepared in accordance with generally accepted accounting principles, must be audited by an independent certified public accountant licensed to practice in the jurisdiction in which the accountant is located and must be without qualification as to the status of the employee leasing company as a going concern. An employee leasing company that has not had sufficient operating history to have an audited financial statement based upon at least 12 months of operating history must present financial statements reviewed by a certified public accountant covering its entire operating history. The financial statements must be prepared not more than 13 months before the submission of an application and must:

(a) Indicate that the applicant has positive working capital, as defined by generally accepted accounting principles, for the period covered by the financial statements; or

(b) Be accompanied by a bond, irrevocable letter of credit or securities with a minimum market value equaling the maximum deficiency in working capital for the period covered by the financial statements plus $100,000. The bond, irrevocable letter of credit or securities must be held by a depository institution designated by the Administrator to secure payment by the applicant of all taxes, wages, benefits or other entitlements payable by the applicant.

Sec. 153. NRS 618.807 is hereby amended to read as follows:

618.807 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license in an occupation must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license in an occupation may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 154. NRS 618.885 is hereby amended to read as follows:

618.885 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of certification as a crane operator pursuant to NRS 618.880 must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A certification as a crane operator issued pursuant to NRS 618.880 may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 155. NRS 618.895 is hereby amended to read as follows:

618.895 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of certification as a trainer, production manager, supervisor or other person designated by an employer to provide annual training and testing programs to employees pursuant to NRS 618.890 must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. Certification as a trainer, production manager, supervisor or other person designated by an employer to provide annual training and testing programs to employees issued pursuant to NRS 618.890 may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 156. NRS 618.927 is hereby amended to read as follows:

618.927 1. In addition to any other requirements set forth in this chapter, an applicant for the renewal of a license as a photovoltaic installer must indicate in the application submitted to the Division whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A license as a photovoltaic installer may not be renewed by the Division if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the Division pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 157. NRS 622.240 is hereby amended to read as follows:

622.240 1. In addition to any other requirements set forth in this title, an applicant for the renewal of a license shall indicate in the application submitted to the regulatory body whether the applicant has a state business license. If the applicant has a state business license, the applicant must include in the application the state business license number assigned by the ~~[Secretary of State]~~ ***Department of Taxation*** upon compliance with the provisions of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

2. A regulatory body may not renew a license if:

(a) The applicant fails to submit the information required by subsection 1; or

(b) The State Controller has informed the regulatory body pursuant to subsection 5 of NRS 353C.1965 that the applicant owes a debt to an agency that has been assigned to the State Controller for collection and the applicant has not:

(1) Satisfied the debt;

(2) Entered into an agreement for the payment of the debt pursuant to NRS 353C.130; or

(3) Demonstrated that the debt is not valid.

3. As used in this section:

(a) "Agency" has the meaning ascribed to it in NRS 353C.020.

(b) "Debt" has the meaning ascribed to it in NRS 353C.040.

Sec. 158. NRS 631.3457 is hereby amended to read as follows:

631.3457 1. If the Board determines that a person who provides goods or services for the support of the business of a dental practice, office or clinic has committed any act described in subparagraph (1) or (2) of paragraph (h) of subsection 2 of NRS 631.215, the Board may seek revocation of any state business license held by that person by submitting a request for such revocation to the ~~[Secretary of State.]~~ ***Department of Taxation.***

2. Upon receipt of a request for a revocation of a state business license pursuant to subsection 1, the ~~[Secretary of State]~~ ***Department of Taxation*** shall revoke that license in accordance with the provisions of this section and in the manner provided in ~~[NRS 76.170]~~ ***section 51 of this act*** as if the holder of the license had failed to comply with a provision of ~~[chapter 76 of NRS.]~~ ***sections 2 to 62, inclusive, of this act.***

3. The ~~[Secretary of State]~~ ***Department of Taxation*** shall not issue a new license to the former holder of a state business license revoked pursuant to this section unless the ~~[Secretary of State]~~ ***Department of Taxation*** receives notification from the Board that the Board is satisfied that the person:

(a) Will comply with any regulations of the Board adopted pursuant to the provisions of this chapter; and

(b) Will not commit any act described in subparagraph (1) or (2) of paragraph (h) of subsection 2 of NRS 631.215 or any act prohibited by regulations of the Board adopted pursuant to the provisions of this chapter.

4. As used in this section, "state business license" has the meaning ascribed to it in ~~[NRS 76.030.]~~ ***section 9 of this act.***

Sec. 159. NRS 647.092 is hereby amended to read as follows:

647.092 A person shall not purchase scrap metal unless that person:

1. Possesses both a valid ***state*** business license issued by the State pursuant to ~~[chapter 76 of NRS]~~ ***sections 2 to 62, inclusive, of this act*** and a valid business license from the city or county, as applicable, in which the person purchases scrap metal; and

2. Has obtained all required authorizations to operate from, or is otherwise registered with, the solid waste management authority for the area in which the person purchases scrap metal.

Sec. 160. Notwithstanding the provisions of this act:

1. A person who holds a state business license which was issued pursuant to chapter 76 of NRS, before July 1, 2015, and which is not expired or revoked must obtain a state business license pursuant to section 18 of this act on or before September 30, 2015.

2. A person who holds a state business license which was issued pursuant to chapter 76 of NRS, before July 1, 2015, and which is not expired or revoked is deemed to hold a state business license issued by the Department of Taxation pursuant to section 18 of this act, until September 30, 2015, or the date on which a state business license issued to that person expires or is revoked, whichever occurs earlier.

Sec. 161. Notwithstanding the provisions of this act, the Department shall waive payment of a penalty or interest for a person's failure to timely file a report or pay the state business license fee imposed pursuant to section 19 of this act, and shall not suspend or revoke a state business license issued pursuant to section 18 of this act for any failure to comply with the provisions of this act, which occurs before September 1, 2016, if the failure:

1. Occurred despite the person's exercise of ordinary care; and
2. Was not intentional or the result of willful neglect.

Sec. 162. Any administrative regulations relating to the state business license required pursuant to chapter 76 of NRS, as they existed before July 1, 2015, which were adopted by the Secretary of State before July 1, 2015, remain in force until amended by the Department of Taxation.

Sec. 163. NRS 76.010, 76.020, 76.030, 76.040, 76.100, 76.105, 76.110, 76.120, 76.130, 76.140, 76.150, 76.160, 76.170 and 76.180 are hereby repealed.

Sec. 164. 1. This act becomes effective:

(a) Upon passage and approval for the purposes of adopting regulations and performing any other preparatory actions that are necessary to carry out the provisions of this act; and

(b) On July 1, 2015, for all other purposes.

2. Section 69 of this act expires by limitation on June 30, 2036.

LEADLINES OF REPEALED SECTIONS

76.010 Definitions.

76.020 "Business" defined.

76.030 "State business license" defined.

76.040 "Wages" defined.

76.100 State business license required; application and fee for license; activities constituting conduct of business.

76.105 Claim for exemption; exceptions.

76.110 Penalty for failing to obtain state business license before conducting business.

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