

REQUIRES TWO-THIRDS MAJORITY VOTE

(§§ 17, 19)

(Reprinted with amendments adopted on April 14, 2015)

FIRST REPRINT

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 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 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. Under **sections 19 and 22** of this bill, a business that  
does not pay any wages may file a report and pay the state business license fee  
annually on a due date approved by the Department of Taxation. **Section 3** of this  
bill sets forth the businesses that are required to pay the state business license fee  
and the businesses that are exempt from that requirement. In accordance with



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**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, making certain subtractions under **section 20** of this bill and situsing the gross revenue of the business, as adjusted under **section 20**, to Nevada pursuant to **section 21** of this bill. The amount of the 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 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 state 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 state business license fee which occurs before September 1, 2016, regardless of when the Department determines that the person failed to pay the fee, if the failure occurred despite the exercise of ordinary care and was not intentional or the result of willful neglect.

**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 state business license fee established by this bill.

**Sections 104.3, 151.3, 158.4, 158.8, 159.1, 159.25, 159.3, 159.45, 159.5, 159.6, 159.75 and 159.9** of this bill authorize various licensing boards and other regulatory entities to take disciplinary action against certain business entities who fail to pay the state business license fee.

**Sections 104.7, 151.5, 151.7, 158.2, 158.6, 159.15, 159.2, 159.35 and 159.4** of this bill authorize the Department of Taxation to obtain certain records and information from those regulatory entities to assist the Department in its administration of the state business license fee.

**Sections 69-74, 104, 105-151, 152-158 and 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.

**Sections 159.65, 159.7, 159.8, 159.85, 159.93 and 159.97** of this bill amend various provisions of the Nevada Insurance Code to specifically provide that entities regulated under that code are required to comply with the requirements of this bill regarding the state business license and the state business license fee.

WHEREAS, According to "Quality Counts 2015," a state-by-state report published by Education Week, Nevada's system of K-12 public education underperforms by almost every measure of adequacy and educational attainment; and



WHEREAS, By way of example, Nevada ranks last in the nation in the percentage of 3- and 4-year-old children who are enrolled in preschool; and

WHEREAS, Nevada ranks 45th in the nation in the percentage of students in grade 4 who demonstrate proficiency in reading, and 41st in the percentage of students in grade 8 who are proficient in mathematics; and

WHEREAS, Only 70 percent of high school students in Nevada graduate with a diploma, making Nevada's high school graduation rate the worst in the nation; and

WHEREAS, Based upon this data and information about family income, parental education and adult educational attainment, the Education Week report ranks Nevada last in the Chance-for-Success Index, which evaluates the role of education over the lifetime of each person; and

WHEREAS, Many students of color, students in poverty, students who are English language learners and students with a disability lag far behind in overall student achievement, requiring new forms of support to succeed; and

WHEREAS, The citizens of Nevada, and particularly the children of this State, deserve better; and

WHEREAS, The complexities of improving our failing school system require new approaches and a source of revenue that will grow with our economy over time; and

WHEREAS, Nevada has invested hundreds of millions of dollars in attracting new businesses in an effort to diversify and expand the State's economy; and

WHEREAS, The success of that effort and the future prosperity of Nevada are vitally dependent on investing in and improving our system of public education; now, therefore,

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  $66 \frac{2}{3}$  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



1 *limited partnerships or other entities that directly hold the real*  
2 *estate, is a business pursuant to this section; and*

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

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

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

11 (l) *A passive entity.*

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

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

21 2. *The term includes, without limitation:*

22 (a) *Amounts realized from the sale, exchange or other*  
23 *disposition of a business’s property;*

24 (b) *Amounts realized from a business’s performance of*  
25 *services;*

26 (c) *Amounts realized from another’s possession of a business’s*  
27 *property or capital; and*

28 (d) *Any combination of those amounts.*

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

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

37 **Sec. 7.** *“North American Industry Classification System” or*  
38 *“NAICS” means the 2012 North American Industry Classification*  
39 *System published by the Bureau of the Census of the United States*  
40 *Department of Commerce.*

41 **Sec. 8.** 1. *“Pass-through revenue” means:*

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

(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 50 percent or more 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;

(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; or



(e) Has a sufficient nexus with this State to satisfy the requirements of the United States Constitution.

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

**Sec. 13.5.** For the purposes of this chapter, if a person conducting a business in this State is conducting business in more than one business category set forth in sections 22 to 49, inclusive, of this act, the person shall be deemed to be primarily engaged in the business category in which the highest percentage of its Nevada gross revenue is generated.

**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. The regulations adopted by the Department pursuant to this subsection must specify:

(a) The type of information that a person conducting a business in this State must keep in the normal course of the person's financial recordkeeping for the purpose of determining the amount of the state business license fee owed by the business; and

(b) The records that must be kept by a business that, pursuant to section 50 of this act, elects an accounting method for reporting its Nevada gross revenue and determining the amount of the state business license fee owed by the business that is different from the accounting method used by the business in the normal course of its financial recordkeeping.

**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. Except as otherwise provided in this subsection, 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 Department may authorize a person conducting a business in this State that does not pay any wages during any calendar quarter, as described in subsection 1 of section 22 of this act, to file the report annually on a due date approved by the Department.

3. The report required by subsection 2 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.

4. 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.

5. 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 late 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.

6. 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.

7. 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:

(1) 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; and

(2) Any amounts excluded from the calculation of the amount of that tax due pursuant to NRS 680B.037.

(f) If the person is conducting the business in this State and is required to pay the tax imposed pursuant to NRS 694C.450, the amount of the net direct premiums, as defined in that section, used to determine the amount of that tax.

(g) If the person is conducting the business in this State and is required to pay the tax imposed pursuant to NRS 685A.180, the amount of the premiums, as defined in that section, used to determine the amount of that tax.

(h) Except as provided by paragraph (i), 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.

(i) 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 (h) that are received by the health care institution.

(j) 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.

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

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

(m) 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.*

(n) *Interest income other than interest on credit sales.*

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

(p) *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.*

(q) *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.*

(r) *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.*

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

(t) *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.*

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

(v) *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.*

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

(x) *Returns and refunds to customers.*



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

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

(aa) 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.

(bb) 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 (h) 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 situated to this State in accordance with the following rules:

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

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



(c) Gross rents and royalties from tangible personal property are situated 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 situated 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 situated 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 situated 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 situated 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. Except as otherwise provided in subsection 2, the state business license fee required to be paid by a person conducting a business in this State that did not pay any wages during the quarter is \$100. If, during a calendar quarter, a person conducts a business that is a client company, as defined in NRS 616B.670, the person is deemed to have paid wages during that calendar quarter. For the purposes of this subsection, the term "wages" has the meaning ascribed to it in NRS 612.190.

2. The Department may authorize a person that does not pay any wages, as determined pursuant to subsection 1, to pay an annual state business license fee of \$400 on or before a due date approved by the Department.

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

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

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

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

**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: |                      |       | Nevada Gross Revenue: |                           |          | Nevada Gross Revenue: |                             |           |
|-----------------------|----------------------|-------|-----------------------|---------------------------|----------|-----------------------|-----------------------------|-----------|
| Greater Than:         | Up to and Including: | Fee:  | Greater Than:         | Up to and Including:      | Fee:     | 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 |                       |                             |           |

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

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

| Nevada Gross Revenue: |                      |       | Nevada Gross Revenue: |                           |          | Nevada Gross Revenue: |                             |           |
|-----------------------|----------------------|-------|-----------------------|---------------------------|----------|-----------------------|-----------------------------|-----------|
| Greater Than:         | Up to and Including: | Fee:  | Greater Than:         | Up to and Including:      | Fee:     | 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 |                       |                             |           |



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

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

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

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

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



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

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

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

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



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

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

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

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

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



**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: |                      |       | Nevada Gross Revenue: |                           |          | Nevada Gross Revenue: |                             |           |
|-----------------------|----------------------|-------|-----------------------|---------------------------|----------|-----------------------|-----------------------------|-----------|
| Greater Than:         | Up to and Including: | Fee:  | Greater Than:         | Up to and Including:      | Fee:     | Greater Than:         | Up to and Including:        | Fee:      |
| 1                     | \$0 - 31,250         | \$100 | 24                    | \$676,438 - 777,904       | \$883    | 47                    | \$16,837,571 - 19,363,206   | \$21,984  |
| 2                     | \$31,250 - 35,938    | \$100 | 25                    | \$777,904 - 894,590       | \$1,016  | 48                    | \$19,363,206 - 22,267,688   | \$25,282  |
| 3                     | \$35,938 - 41,329    | \$100 | 26                    | \$894,590 - 1,028,779     | \$1,168  | 49                    | \$22,267,688 - 25,607,841   | \$29,074  |
| 4                     | \$41,329 - 47,528    | \$100 | 27                    | \$1,028,779 - 1,183,096   | \$1,343  | 50                    | \$25,607,841 - 29,449,017   | \$33,435  |
| 5                     | \$47,528 - 54,658    | \$100 | 28                    | \$1,183,096 - 1,360,560   | \$1,545  | 51                    | \$29,449,017 - 33,866,376   | \$38,450  |
| 6                     | \$54,658 - 62,857    | \$100 | 29                    | \$1,360,560 - 1,564,645   | \$1,776  | 52                    | \$33,866,376 - 38,946,326   | \$44,218  |
| 7                     | \$62,857 - 72,286    | \$100 | 30                    | \$1,564,645 - 1,799,341   | \$2,043  | 53                    | \$38,946,326 - 44,788,275   | \$50,850  |
| 8                     | \$72,286 - 83,129    | \$100 | 31                    | \$1,799,341 - 2,069,243   | \$2,349  | 54                    | \$44,788,275 - 51,506,517   | \$58,478  |
| 9                     | \$83,129 - 95,599    | \$109 | 32                    | \$2,069,243 - 2,379,630   | \$2,702  | 55                    | \$51,506,517 - 59,232,495   | \$67,249  |
| 10                    | \$95,599 - 109,939   | \$125 | 33                    | \$2,379,630 - 2,736,574   | \$3,107  | 56                    | \$59,232,495 - 68,117,369   | \$77,337  |
| 11                    | \$109,939 - 126,430  | \$144 | 34                    | \$2,736,574 - 3,147,061   | \$3,573  | 57                    | \$68,117,369 - 78,334,975   | \$88,937  |
| 12                    | \$126,430 - 145,394  | \$165 | 35                    | \$3,147,061 - 3,619,120   | \$4,109  | 58                    | \$78,334,975 - 90,085,221   | \$102,278 |
| 13                    | \$145,394 - 167,204  | \$190 | 36                    | \$3,619,120 - 4,161,989   | \$4,725  | 59                    | \$90,085,221 - 103,598,005  | \$117,620 |
| 14                    | \$167,204 - 192,285  | \$218 | 37                    | \$4,161,989 - 4,786,287   | \$5,434  | 60                    | \$103,598,005 - 119,137,706 | \$135,262 |
| 15                    | \$192,285 - 221,128  | \$251 | 38                    | \$4,786,287 - 5,504,230   | \$6,249  | 61                    | \$119,137,706 - 137,008,362 | \$155,552 |
| 16                    | \$221,128 - 254,297  | \$289 | 39                    | \$5,504,230 - 6,329,865   | \$7,187  | 62                    | \$137,008,362 - 157,559,616 | \$178,885 |
| 17                    | \$254,297 - 292,442  | \$332 | 40                    | \$6,329,865 - 7,279,345   | \$8,265  | 63                    | \$157,559,616 - 181,193,559 | \$205,717 |
| 18                    | \$292,442 - 336,308  | \$382 | 41                    | \$7,279,345 - 8,371,247   | \$9,504  | 64                    | \$181,193,559 - 208,372,593 | \$236,575 |
| 19                    | \$336,308 - 386,755  | \$439 | 42                    | \$8,371,247 - 9,626,935   | \$10,930 | 65                    | \$208,372,593 - 239,628,482 | \$272,061 |
| 20                    | \$386,755 - 444,768  | \$505 | 43                    | \$9,626,935 - 11,070,975  | \$12,569 | 66                    | \$239,628,482 - 275,572,755 | \$312,870 |
| 21                    | \$444,768 - 511,484  | \$581 | 44                    | \$11,070,975 - 12,731,622 | \$14,455 | 67                    | \$275,572,755 - And Above   | \$359,801 |
| 22                    | \$511,484 - 588,207  | \$668 | 45                    | \$12,731,622 - 14,641,365 | \$16,623 |                       |                             |           |
| 23                    | \$588,207 - 676,438  | \$768 | 46                    | \$14,641,365 - 16,837,571 | \$19,116 |                       |                             |           |

**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: |                     |                      |         | Nevada Gross Revenue: |                           |                      |          | Nevada Gross Revenue: |                             |                      |           |
|-----------------------|---------------------|----------------------|---------|-----------------------|---------------------------|----------------------|----------|-----------------------|-----------------------------|----------------------|-----------|
| Greater Than:         |                     | Up to and Including: | Fee:    | Greater Than:         |                           | Up to and Including: | Fee:     | Greater Than:         |                             | Up to and Including: | Fee:      |
| 1                     | \$0 - 31,250        |                      | \$100   | 24                    | \$676,438 - 777,904       |                      | \$1,980  | 47                    | \$16,837,571 - 19,363,206   |                      | \$49,291  |
| 2                     | \$31,250 - 35,938   |                      | \$100   | 25                    | \$777,904 - 894,590       |                      | \$2,277  | 48                    | \$19,363,206 - 22,267,688   |                      | \$56,685  |
| 3                     | \$35,938 - 41,329   |                      | \$105   | 26                    | \$894,590 - 1,028,779     |                      | \$2,619  | 49                    | \$22,267,688 - 25,607,841   |                      | \$65,188  |
| 4                     | \$41,329 - 47,528   |                      | \$121   | 27                    | \$1,028,779 - 1,183,096   |                      | \$3,012  | 50                    | \$25,607,841 - 29,449,017   |                      | \$74,966  |
| 5                     | \$47,528 - 54,658   |                      | \$139   | 28                    | \$1,183,096 - 1,360,560   |                      | \$3,463  | 51                    | \$29,449,017 - 33,866,370   |                      | \$86,211  |
| 6                     | \$54,658 - 62,857   |                      | \$160   | 29                    | \$1,360,560 - 1,564,645   |                      | \$3,983  | 52                    | \$33,866,370 - 38,946,326   |                      | \$99,142  |
| 7                     | \$62,857 - 72,286   |                      | \$184   | 30                    | \$1,564,645 - 1,799,341   |                      | \$4,580  | 53                    | \$38,946,326 - 44,788,275   |                      | \$114,014 |
| 8                     | \$72,286 - 83,129   |                      | \$212   | 31                    | \$1,799,341 - 2,069,243   |                      | \$5,268  | 54                    | \$44,788,275 - 51,506,517   |                      | \$131,116 |
| 9                     | \$83,129 - 95,599   |                      | \$243   | 32                    | \$2,069,243 - 2,379,630   |                      | \$6,058  | 55                    | \$51,506,517 - 59,232,495   |                      | \$150,783 |
| 10                    | \$95,599 - 109,939  |                      | \$280   | 33                    | \$2,379,630 - 2,736,574   |                      | \$6,966  | 56                    | \$59,232,495 - 68,117,369   |                      | \$173,401 |
| 11                    | \$109,939 - 126,430 |                      | \$322   | 34                    | \$2,736,574 - 3,147,061   |                      | \$8,011  | 57                    | \$68,117,369 - 78,334,975   |                      | \$199,411 |
| 12                    | \$126,430 - 145,394 |                      | \$370   | 35                    | \$3,147,061 - 3,619,120   |                      | \$9,213  | 58                    | \$78,334,975 - 90,085,221   |                      | \$229,323 |
| 13                    | \$145,394 - 167,204 |                      | \$426   | 36                    | \$3,619,120 - 4,161,989   |                      | \$10,595 | 59                    | \$90,085,221 - 103,598,005  |                      | \$263,721 |
| 14                    | \$167,204 - 192,285 |                      | \$489   | 37                    | \$4,161,989 - 4,786,287   |                      | \$12,184 | 60                    | \$103,598,005 - 119,137,706 |                      | \$303,279 |
| 15                    | \$192,285 - 221,128 |                      | \$563   | 38                    | \$4,786,287 - 5,504,230   |                      | \$14,012 | 61                    | \$119,137,706 - 137,008,362 |                      | \$348,771 |
| 16                    | \$221,128 - 254,297 |                      | \$647   | 39                    | \$5,504,230 - 6,329,865   |                      | \$16,113 | 62                    | \$137,008,362 - 157,559,616 |                      | \$401,087 |
| 17                    | \$254,297 - 292,442 |                      | \$744   | 40                    | \$6,329,865 - 7,279,345   |                      | \$18,530 | 63                    | \$157,559,616 - 181,193,559 |                      | \$461,250 |
| 18                    | \$292,442 - 336,308 |                      | \$856   | 41                    | \$7,279,345 - 8,371,247   |                      | \$21,310 | 64                    | \$181,193,559 - 208,372,593 |                      | \$530,437 |
| 19                    | \$336,308 - 386,755 |                      | \$985   | 42                    | \$8,371,247 - 9,626,935   |                      | \$24,506 | 65                    | \$208,372,593 - 239,628,482 |                      | \$610,002 |
| 20                    | \$386,755 - 444,768 | \$1,132              | \$1,302 | 43                    | \$9,626,935 - 11,070,975  |                      | \$28,182 | 66                    | \$239,628,482 - 275,572,755 |                      | \$701,503 |
| 21                    | \$444,768 - 511,484 | \$1,342              | \$1,404 | 44                    | \$11,070,975 - 12,731,622 |                      | \$32,410 | 67                    | \$275,572,755 - And Above   |                      | \$806,728 |
| 22                    | \$511,484 - 588,207 | \$1,497              | \$1,571 | 45                    | \$12,731,622 - 14,641,365 |                      | \$37,271 |                       |                             |                      |           |
| 23                    | \$588,207 - 676,438 | \$1,722              | \$1,800 | 46                    | \$14,641,365 - 16,837,571 |                      | \$42,862 |                       |                             |                      |           |

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

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

| Nevada Gross Revenue: |                     |                      |         | Nevada Gross Revenue: |                           |                      |          | Nevada Gross Revenue: |                             |                      |           |
|-----------------------|---------------------|----------------------|---------|-----------------------|---------------------------|----------------------|----------|-----------------------|-----------------------------|----------------------|-----------|
| Greater Than:         |                     | Up to and Including: | Fee:    | Greater Than:         |                           | Up to and Including: | Fee:     | Greater Than:         |                             | Up to and Including: | Fee:      |
| 1                     | \$0 - 31,250        |                      | \$100   | 24                    | \$676,438 - 777,904       |                      | \$1,434  | 47                    | \$16,837,571 - 19,363,206   |                      | \$35,687  |
| 2                     | \$31,250 - 35,938   |                      | \$100   | 25                    | \$777,904 - 894,590       |                      | \$1,649  | 48                    | \$19,363,206 - 22,267,688   |                      | \$41,040  |
| 3                     | \$35,938 - 41,329   |                      | \$100   | 26                    | \$894,590 - 1,028,779     |                      | \$1,896  | 49                    | \$22,267,688 - 25,607,841   |                      | \$47,196  |
| 4                     | \$41,329 - 47,528   |                      | \$100   | 27                    | \$1,028,779 - 1,183,096   |                      | \$2,180  | 50                    | \$25,607,841 - 29,449,017   |                      | \$54,275  |
| 5                     | \$47,528 - 54,658   |                      | \$101   | 28                    | \$1,183,096 - 1,360,560   |                      | \$2,508  | 51                    | \$29,449,017 - 33,866,370   |                      | \$62,417  |
| 6                     | \$54,658 - 62,857   |                      | \$116   | 29                    | \$1,360,560 - 1,564,645   |                      | \$2,884  | 52                    | \$33,866,370 - 38,946,326   |                      | \$71,779  |
| 7                     | \$62,857 - 72,286   |                      | \$133   | 30                    | \$1,564,645 - 1,799,341   |                      | \$3,316  | 53                    | \$38,946,326 - 44,788,275   |                      | \$82,546  |
| 8                     | \$72,286 - 83,129   |                      | \$153   | 31                    | \$1,799,341 - 2,069,243   |                      | \$3,814  | 54                    | \$44,788,275 - 51,506,517   |                      | \$94,928  |
| 9                     | \$83,129 - 95,599   |                      | \$176   | 32                    | \$2,069,243 - 2,379,630   |                      | \$4,386  | 55                    | \$51,506,517 - 59,232,495   |                      | \$109,167 |
| 10                    | \$95,599 - 109,939  |                      | \$203   | 33                    | \$2,379,630 - 2,736,574   |                      | \$5,044  | 56                    | \$59,232,495 - 68,117,369   |                      | \$125,542 |
| 11                    | \$109,939 - 126,430 |                      | \$233   | 34                    | \$2,736,574 - 3,147,061   |                      | \$5,800  | 57                    | \$68,117,369 - 78,334,975   |                      | \$144,373 |
| 12                    | \$126,430 - 145,394 |                      | \$268   | 35                    | \$3,147,061 - 3,619,120   |                      | \$6,670  | 58                    | \$78,334,975 - 90,085,221   |                      | \$166,030 |
| 13                    | \$145,394 - 167,204 |                      | \$308   | 36                    | \$3,619,120 - 4,161,989   |                      | \$7,671  | 59                    | \$90,085,221 - 103,598,005  |                      | \$190,934 |
| 14                    | \$167,204 - 192,285 |                      | \$354   | 37                    | \$4,161,989 - 4,786,287   |                      | \$8,821  | 60                    | \$103,598,005 - 119,137,706 |                      | \$219,574 |
| 15                    | \$192,285 - 221,128 |                      | \$408   | 38                    | \$4,786,287 - 5,504,230   |                      | \$10,144 | 61                    | \$119,137,706 - 137,008,362 |                      | \$252,510 |
| 16                    | \$221,128 - 254,297 |                      | \$469   | 39                    | \$5,504,230 - 6,329,865   |                      | \$11,666 | 62                    | \$137,008,362 - 157,559,616 |                      | \$290,387 |
| 17                    | \$254,297 - 292,442 |                      | \$539   | 40                    | \$6,329,865 - 7,279,345   |                      | \$13,416 | 63                    | \$157,559,616 - 181,193,559 |                      | \$333,945 |
| 18                    | \$292,442 - 336,308 |                      | \$620   | 41                    | \$7,279,345 - 8,371,247   |                      | \$15,428 | 64                    | \$181,193,559 - 208,372,593 |                      | \$384,036 |
| 19                    | \$336,308 - 386,755 |                      | \$713   | 42                    | \$8,371,247 - 9,626,935   |                      | \$17,743 | 65                    | \$208,372,593 - 239,628,482 |                      | \$441,642 |
| 20                    | \$386,755 - 444,768 |                      | \$820   | 43                    | \$9,626,935 - 11,070,975  |                      | \$20,404 | 66                    | \$239,628,482 - 275,572,755 |                      | \$507,888 |
| 21                    | \$444,768 - 511,484 |                      | \$943   | 44                    | \$11,070,975 - 12,731,622 |                      | \$23,465 | 67                    | \$275,572,755 - And Above   |                      | \$584,071 |
| 22                    | \$511,484 - 588,207 | \$1,084              | \$1,145 | 45                    | \$12,731,622 - 14,641,365 |                      | \$26,984 |                       |                             |                      |           |
| 23                    | \$588,207 - 676,438 | \$1,247              | \$1,312 | 46                    | \$14,641,365 - 16,837,571 |                      | \$31,032 |                       |                             |                      |           |

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



\* S B 2 5 2 R 1 \*

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

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: |                     |                      |         | Nevada Gross Revenue: |                           |                      |          | Nevada Gross Revenue: |                             |                      |           |
|-----------------------|---------------------|----------------------|---------|-----------------------|---------------------------|----------------------|----------|-----------------------|-----------------------------|----------------------|-----------|
| Greater Than:         |                     | Up to and Including: | Fee:    | Greater Than:         |                           | Up to and Including: | Fee:     | Greater Than:         |                             | Up to and Including: | Fee:      |
| 1                     | \$0 - 31,250        |                      | \$100   | 24                    | \$676,438 - 777,904       |                      | \$1,224  | 47                    | \$16,837,571 - 19,363,206   |                      | \$30,462  |
| 2                     | \$31,250 - 35,938   |                      | \$100   | 25                    | \$777,904 - 894,590       |                      | \$1,407  | 48                    | \$19,363,206 - 22,267,688   |                      | \$35,031  |
| 3                     | \$35,938 - 41,329   |                      | \$100   | 26                    | \$894,590 - 1,028,779     |                      | \$1,618  | 49                    | \$22,267,688 - 25,607,841   |                      | \$40,286  |
| 4                     | \$41,329 - 47,528   |                      | \$100   | 27                    | \$1,028,779 - 1,183,096   |                      | \$1,861  | 50                    | \$25,607,841 - 29,449,017   |                      | \$46,329  |
| 5                     | \$47,528 - 54,658   |                      | \$100   | 28                    | \$1,183,096 - 1,360,560   |                      | \$2,140  | 51                    | \$29,449,017 - 33,866,370   |                      | \$53,278  |
| 6                     | \$54,658 - 62,857   |                      | \$100   | 29                    | \$1,360,560 - 1,564,645   |                      | \$2,461  | 52                    | \$33,866,370 - 38,946,326   |                      | \$61,270  |
| 7                     | \$62,857 - 72,286   |                      | \$114   | 30                    | \$1,564,645 - 1,799,341   |                      | \$2,831  | 53                    | \$38,946,326 - 44,788,275   |                      | \$70,461  |
| 8                     | \$72,286 - 83,129   |                      | \$131   | 31                    | \$1,799,341 - 2,069,243   |                      | \$3,255  | 54                    | \$44,788,275 - 51,506,517   |                      | \$81,030  |
| 9                     | \$83,129 - 95,599   |                      | \$150   | 32                    | \$2,069,243 - 2,379,630   |                      | \$3,744  | 55                    | \$51,506,517 - 59,232,495   |                      | \$93,184  |
| 10                    | \$95,599 - 109,939  |                      | \$173   | 33                    | \$2,379,630 - 2,736,574   |                      | \$4,305  | 56                    | \$59,232,495 - 68,117,369   |                      | \$107,162 |
| 11                    | \$109,939 - 126,430 |                      | \$199   | 34                    | \$2,736,574 - 3,147,061   |                      | \$4,951  | 57                    | \$68,117,369 - 78,334,975   |                      | \$123,236 |
| 12                    | \$126,430 - 145,394 |                      | \$229   | 35                    | \$3,147,061 - 3,619,120   |                      | \$5,694  | 58                    | \$78,334,975 - 90,085,221   |                      | \$141,721 |
| 13                    | \$145,394 - 167,204 |                      | \$263   | 36                    | \$3,619,120 - 4,161,989   |                      | \$6,548  | 59                    | \$90,085,221 - 103,598,005  |                      | \$162,980 |
| 14                    | \$167,204 - 192,285 |                      | \$303   | 37                    | \$4,161,989 - 4,786,287   |                      | \$7,530  | 60                    | \$103,598,005 - 119,137,706 |                      | \$187,426 |
| 15                    | \$192,285 - 221,128 |                      | \$348   | 38                    | \$4,786,287 - 5,504,230   |                      | \$8,659  | 61                    | \$119,137,706 - 137,008,362 |                      | \$215,540 |
| 16                    | \$221,128 - 254,297 |                      | \$400   | 39                    | \$5,504,230 - 6,329,865   |                      | \$9,958  | 62                    | \$137,008,362 - 157,559,616 |                      | \$247,871 |
| 17                    | \$254,297 - 292,442 |                      | \$460   | 40                    | \$6,329,865 - 7,279,345   |                      | \$11,452 | 63                    | \$157,559,616 - 181,193,559 |                      | \$285,052 |
| 18                    | \$292,442 - 336,308 |                      | \$529   | 41                    | \$7,279,345 - 8,371,247   |                      | \$13,170 | 64                    | \$181,193,559 - 208,372,593 |                      | \$327,810 |
| 19                    | \$336,308 - 386,755 |                      | \$608   | 42                    | \$8,371,247 - 9,626,935   |                      | \$15,145 | 65                    | \$208,372,593 - 239,628,482 |                      | \$376,982 |
| 20                    | \$386,755 - 444,768 |                      | \$700   | 43                    | \$9,626,935 - 11,070,975  |                      | \$17,417 | 66                    | \$239,628,482 - 275,572,755 |                      | \$433,529 |
| 21                    | \$444,768 - 511,484 |                      | \$805   | 44                    | \$11,070,975 - 12,731,622 |                      | \$20,029 | 67                    | \$275,572,755 - And Above   |                      | \$498,558 |
| 22                    | \$511,484 - 588,207 |                      | \$925   | 45                    | \$12,731,622 - 14,641,365 |                      | \$23,034 |                       |                             |                      |           |
| 23                    | \$588,207 - 676,438 |                      | \$1,064 | 46                    | \$14,641,365 - 16,837,571 |                      | \$26,489 |                       |                             |                      |           |

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

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

| Nevada Gross Revenue: |                     |                      |         | Nevada Gross Revenue: |                           |                      |          | Nevada Gross Revenue: |                             |                      |           |
|-----------------------|---------------------|----------------------|---------|-----------------------|---------------------------|----------------------|----------|-----------------------|-----------------------------|----------------------|-----------|
| Greater Than:         |                     | Up to and Including: | Fee:    | Greater Than:         |                           | Up to and Including: | Fee:     | Greater Than:         |                             | Up to and Including: | Fee:      |
| 1                     | \$0 - 31,250        |                      | \$100   | 24                    | \$676,438 - 777,904       |                      | \$2,079  | 47                    | \$16,837,571 - 19,363,206   |                      | \$51,756  |
| 2                     | \$31,250 - 35,938   |                      | \$100   | 25                    | \$777,904 - 894,590       |                      | \$2,391  | 48                    | \$19,363,206 - 22,267,688   |                      | \$59,519  |
| 3                     | \$35,938 - 41,329   |                      | \$110   | 26                    | \$894,590 - 1,028,779     |                      | \$2,750  | 49                    | \$22,267,688 - 25,607,841   |                      | \$68,447  |
| 4                     | \$41,329 - 47,528   |                      | \$127   | 27                    | \$1,028,779 - 1,183,096   |                      | \$3,162  | 50                    | \$25,607,841 - 29,449,017   |                      | \$78,714  |
| 5                     | \$47,528 - 54,658   |                      | \$146   | 28                    | \$1,183,096 - 1,360,560   |                      | \$3,637  | 51                    | \$29,449,017 - 33,866,370   |                      | \$90,521  |
| 6                     | \$54,658 - 62,857   |                      | \$168   | 29                    | \$1,360,560 - 1,564,645   |                      | \$4,182  | 52                    | \$33,866,370 - 38,946,326   |                      | \$104,100 |
| 7                     | \$62,857 - 72,286   |                      | \$193   | 30                    | \$1,564,645 - 1,799,341   |                      | \$4,809  | 53                    | \$38,946,326 - 44,788,275   |                      | \$119,715 |
| 8                     | \$72,286 - 83,129   |                      | \$222   | 31                    | \$1,799,341 - 2,069,243   |                      | \$5,531  | 54                    | \$44,788,275 - 51,506,517   |                      | \$137,672 |
| 9                     | \$83,129 - 95,599   |                      | \$256   | 32                    | \$2,069,243 - 2,379,630   |                      | \$6,361  | 55                    | \$51,506,517 - 59,232,495   |                      | \$158,322 |
| 10                    | \$95,599 - 109,939  |                      | \$294   | 33                    | \$2,379,630 - 2,736,574   |                      | \$7,315  | 56                    | \$59,232,495 - 68,117,369   |                      | \$182,071 |
| 11                    | \$109,939 - 126,430 |                      | \$338   | 34                    | \$2,736,574 - 3,147,061   |                      | \$8,412  | 57                    | \$68,117,369 - 78,334,975   |                      | \$209,381 |
| 12                    | \$126,430 - 145,394 |                      | \$389   | 35                    | \$3,147,061 - 3,619,120   |                      | \$9,674  | 58                    | \$78,334,975 - 90,085,221   |                      | \$240,789 |
| 13                    | \$145,394 - 167,204 |                      | \$447   | 36                    | \$3,619,120 - 4,161,989   |                      | \$11,125 | 59                    | \$90,085,221 - 103,598,005  |                      | \$276,907 |
| 14                    | \$167,204 - 192,285 |                      | \$514   | 37                    | \$4,161,989 - 4,786,287   |                      | \$12,793 | 60                    | \$103,598,005 - 119,137,706 |                      | \$318,443 |
| 15                    | \$192,285 - 221,128 |                      | \$591   | 38                    | \$4,786,287 - 5,504,230   |                      | \$14,712 | 61                    | \$119,137,706 - 137,008,362 |                      | \$366,209 |
| 16                    | \$221,128 - 254,297 |                      | \$680   | 39                    | \$5,504,230 - 6,329,865   |                      | \$16,919 | 62                    | \$137,008,362 - 157,559,616 |                      | \$421,141 |
| 17                    | \$254,297 - 292,442 |                      | \$782   | 40                    | \$6,329,865 - 7,279,345   |                      | \$19,457 | 63                    | \$157,559,616 - 181,193,559 |                      | \$484,312 |
| 18                    | \$292,442 - 336,308 |                      | \$899   | 41                    | \$7,279,345 - 8,371,247   |                      | \$22,735 | 64                    | \$181,193,559 - 208,372,593 |                      | \$556,959 |
| 19                    | \$336,308 - 386,755 |                      | \$1,034 | 42                    | \$8,371,247 - 9,626,935   |                      | \$25,732 | 65                    | \$208,372,593 - 239,628,482 |                      | \$640,503 |
| 20                    | \$386,755 - 444,768 |                      | \$1,189 | 43                    | \$9,626,935 - 11,070,975  |                      | \$29,592 | 66                    | \$239,628,482 - 275,572,755 |                      | \$736,578 |
| 21                    | \$444,768 - 511,484 |                      | \$1,367 | 44                    | \$11,070,975 - 12,731,622 |                      | \$34,030 | 67                    | \$275,572,755 - And Above   |                      | \$847,065 |
| 22                    | \$511,484 - 588,207 |                      | \$1,572 | 45                    | \$12,731,622 - 14,641,365 |                      | \$39,135 |                       |                             |                      |           |
| 23                    | \$588,207 - 676,438 |                      | \$1,808 | 46                    | \$14,641,365 - 16,837,571 |                      | \$45,005 |                       |                             |                      |           |



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

**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: |                     |                      |       | Nevada Gross Revenue: |                           |                      |          | Nevada Gross Revenue: |                             |                      |           |
|-----------------------|---------------------|----------------------|-------|-----------------------|---------------------------|----------------------|----------|-----------------------|-----------------------------|----------------------|-----------|
| Greater Than:         |                     | Up to and Including: | Fee:  | Greater Than:         |                           | Up to and Including: | Fee:     | 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 |                       |                             |                      |           |

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

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

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

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

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

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



**Sec. 50.** *A person conducting a business in this State:*

*1. May use either the cash or accrual method of accounting for the purposes of reporting and determining the amount of the state business license fee owed by the person conducting the business.*

*2. May not change that method of accounting more often than once every 3 years unless the Department consents to the change. For the purposes of this subsection, a change in accounting method may not occur solely because the change results in a lower state business license fee owed by the person conducting the business.*

**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, after a hearing of which the person was given prior notice in writing of at least 10 days specifying the time and place of the hearing and requiring the person to show cause why his or her state business license should not be revoked, may revoke or suspend the state business license of the person.*

*2. If a person who holds a state business license is an entity organized or filed with the Secretary of State pursuant to title 7 of NRS, the written notice provided pursuant to subsection 1 must include a statement that the revocation or suspension of the person's state business license will result in the revocation of the entity's charter or authority to transact business in this State by the Secretary of State.*

*3. A notice provided pursuant to subsection 1 may be served personally or by mail in the manner prescribed for the service of a notice of deficiency determination.*

*4. If the license is revoked or suspended, 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.*

*5. If the Secretary of State receives a written notice pursuant to subsection 4, the Secretary of State must revoke the entity's charter or authority to transact business in this State.*

*6. 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*



1 computed, the Department shall set forth that fact in the records of  
2 the Department and certify to the State Board of Examiners the  
3 amount collected in excess of the amount legally due and the  
4 person from whom it was collected or by whom it was paid. If  
5 approved by the State Board of Examiners, the excess amount  
6 collected or paid must, after being credited against any amount  
7 then due from the person in accordance with NRS 360.236, be  
8 refunded to the person or his or her successors in interest.

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

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

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

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

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

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

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

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

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

41 2. No suit or proceeding may be maintained in any court for  
42 the recovery of any amount alleged to have been erroneously or  
43 illegally determined or collected unless a claim for refund or credit  
44 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



1 interest at the rate of 0.75 percent per month, or fraction of a month,  
2 from the last day of the month following the period for which the  
3 amount or any portion of the amount should have been reported  
4 until the date of payment. The amount of any penalty imposed must  
5 be based on a graduated schedule adopted by the Nevada Tax  
6 Commission which takes into consideration the length of time the  
7 tax or fee remained unpaid.

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

9 360.510 1. If any person is delinquent in the payment of any  
10 tax or fee administered by the Department or if a determination has  
11 been made against the person which remains unpaid, the  
12 Department may:

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

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

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

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

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

37 4. Every person notified by a demand to transmit shall, within  
38 10 days after receipt of the demand to transmit, inform the  
39 Department of and transmit to the Department all such credits, other  
40 personal property or debts in his or her possession, under his or her  
41 control or owing by that person within the time and in the manner  
42 requested by the Department. Except as otherwise provided in  
43 subsection 5, no further notice is required to be served to that  
44 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



1 qualified project meets the eligibility requirements for any  
2 transferable tax credits issued pursuant to NRS 360.955 and the  
3 abatement of any taxes pursuant to NRS 360.965.

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

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

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

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

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

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

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

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

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

32 ➡ the lead participant shall repay to the Department or, if the  
33 abatement is from the property tax imposed by chapter 361 of NRS,  
34 to the appropriate county treasurer, the amount of the abatement that  
35 was allowed to the lead participant pursuant to NRS 360.965 before  
36 the failure of the lead participant to meet the requirements for  
37 eligibility. Except as otherwise provided in NRS 360.232 and  
38 360.320, the lead participant shall, in addition to the amount of the  
39 abatement required to be repaid by the lead participant pursuant to  
40 this subsection, pay interest on the amount due from the lead  
41 participant at the rate most recently established pursuant to NRS  
42 99.040 for each month, or portion thereof, from the last day of the  
43 month following the period for which the payment would have been  
44 made had the abatement not been approved until the date of  
45 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



1 filing of its articles of incorporation with the Secretary of State or, if  
2 the corporation has selected an alternative due date pursuant to  
3 subsection 11, on or before that alternative due date, file with the  
4 Secretary of State a list, on a form furnished by the Secretary of  
5 State, containing:

- 6 (a) The name of the corporation;
- 7 (b) The file number of the corporation, if known;
- 8 (c) The names and titles of the president, secretary and treasurer,  
9 or the equivalent thereof, and of all the directors of the corporation;
- 10 (d) The address, either residence or business, of each officer and  
11 director listed, following the name of the officer or director; and
- 12 (e) The signature of an officer of the corporation, or some other  
13 person specifically authorized by the corporation to sign the list,  
14 certifying that the list is true, complete and accurate.

15 2. The corporation shall annually thereafter, on or before the  
16 last day of the month in which the anniversary date of incorporation  
17 occurs in each year or, if, pursuant to subsection 11, the corporation  
18 has selected an alternative due date for filing the list required by  
19 subsection 1, on or before the last day of the month in which the  
20 anniversary date of the alternative due date occurs in each year, file  
21 with the Secretary of State, on a form furnished by the Secretary of  
22 State, an annual list containing all of the information required in  
23 subsection 1.

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

26 (a) A declaration under penalty of perjury that:

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

29 (2) The corporation acknowledges that pursuant to NRS  
30 239.330, it is a category C felony to knowingly offer any false or  
31 forged instrument for filing with the Office of the Secretary of State;  
32 and

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

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

45 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. 76.5.** NRS 78.245 is hereby amended to read as follows:

78.245 ~~[No]~~

*1. Except as otherwise provided in subsection 2, no* stocks, bonds or other securities issued by any corporation organized under this chapter, nor the income or profits therefrom, nor the transfer thereof by assignment, descent, testamentary disposition or otherwise, shall be taxed by this State when such stocks, bonds or other securities shall be owned by nonresidents of this State or by foreign corporations.

*2. The provisions of subsection 1 do not apply to the state business license fee imposed pursuant to sections 2 to 62, inclusive, of this act.*

**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 ~~[H]~~ *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:

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



1 concealing the identity of any person or persons exercising the  
2 power or authority of a manager or managing member in  
3 furtherance of any unlawful conduct.

4 4. Upon filing:

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

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

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

14 6. The Secretary of State shall, 90 days before the last day for  
15 filing each list required by subsection 2, provide to each limited-  
16 liability company which is required to comply with the provisions of  
17 this section, and which has not become delinquent, a notice of the  
18 fee due under subsection 4 and a reminder to file the list required by  
19 subsection 2. Failure of any company to receive a notice does not  
20 excuse it from the penalty imposed by law.

21 7. If the list to be filed pursuant to the provisions of subsection  
22 1 or 2 is defective or the fee required by subsection 4 is not paid, the  
23 Secretary of State may return the list for correction or payment.

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

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

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

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

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

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

43 86.276 1. Except as otherwise provided in subsections 3 and  
44 4 and NRS 86.246, *and section 51 of this act*, the Secretary of State  
45 shall reinstate any limited-liability company which has forfeited or



1 which forfeits its right to transact business pursuant to the  
2 provisions of this chapter and shall restore to the company its right  
3 to carry on business in this State, and to exercise its privileges and  
4 immunities, if it:

5 (a) Files with the Secretary of State:

- 6 (1) The list required by NRS 86.263;  
7 (2) The statement required by NRS 86.264, if applicable;  
8 (3) The information required pursuant to NRS 77.310; and  
9 (4) A declaration under penalty of perjury, on a form  
10 provided by the Secretary of State, that the reinstatement is  
11 authorized by a court of competent jurisdiction in this State or by  
12 the duly selected manager or managers of the limited-liability  
13 company or, if there are no managers, its managing members; and

14 (b) Pays to the Secretary of State:

- 15 (1) The filing fee and penalty set forth in NRS 86.263 and  
16 86.272 for each year or portion thereof during which it failed to file  
17 in a timely manner each required annual list;  
18 (2) The fee set forth in NRS 86.264, if applicable; and  
19 (3) A fee of \$300 for reinstatement.

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

- 23 (a) Requests a certificate of reinstatement; and  
24 (b) Pays the required fees pursuant to NRS 86.561.

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

29 4. If a company's charter has been revoked pursuant to the  
30 provisions of this chapter and has remained revoked for a period of  
31 5 consecutive years, the charter must not be reinstated.

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

38 **Sec. 84.** NRS 86.5461 is hereby amended to read as follows:

39 86.5461 1. Each foreign limited-liability company doing  
40 business in this State shall, on or before the last day of the first  
41 month after the filing of its application for registration as a foreign  
42 limited-liability company with the Secretary of State or, if the  
43 foreign limited-liability company has selected an alternative due  
44 date pursuant to subsection 10, on or before that alternative due  
45 date, and annually thereafter on or before the last day of the month



1 in which the anniversary date of its qualification to do business in  
2 this State occurs in each year or, if applicable, on or before the last  
3 day of the month in which the anniversary date of the alternative  
4 due date occurs in each year, file with the Secretary of State a list on  
5 a form furnished by the Secretary of State that contains:

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

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

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

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

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

17 2. Each list filed pursuant to this section must be accompanied  
18 by a declaration under penalty of perjury that:

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

22 (b) The foreign limited-liability company acknowledges that  
23 pursuant to NRS 239.330, it is a category C felony to knowingly  
24 offer any false or forged instrument for filing with the Office of the  
25 Secretary of State; and

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

31 3. Upon filing:

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

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

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

42 5. The Secretary of State shall, 90 days before the last day for  
43 filing each annual list required by this section, provide to each  
44 foreign limited-liability company which is required to comply with  
45 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 (1) The list required by NRS 87.541;
- 2 (2) The information required pursuant to NRS 77.310; and
- 3 (3) A declaration under penalty of perjury, on a form
- 4 provided by the Secretary of State, that the reinstatement is
- 5 authorized by a court of competent jurisdiction in this State or by
- 6 the duly selected managing partners of the foreign registered
- 7 limited-liability partnership; and

8 (b) Pays to the Secretary of State:

- 9 (1) The filing fee and penalty set forth in NRS 87.541 and
- 10 87.5425 for each year or portion thereof that its right to transact
- 11 business was forfeited; and

- 12 (2) A fee of \$300 for reinstatement.

13 2. When the Secretary of State reinstates the foreign registered

14 limited-liability partnership, the Secretary of State shall issue to the

15 foreign registered limited-liability partnership a certificate of

16 reinstatement if the foreign registered limited-liability partnership:

17 (a) Requests a certificate of reinstatement; and

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

19 3. The Secretary of State shall not order a reinstatement unless

20 all delinquent fees and penalties have been paid and the revocation

21 of the right to transact business occurred only by reason of failure to

22 pay the fees and penalties.

23 4. If the right of a foreign registered limited-liability

24 partnership to transact business in this State has been forfeited

25 pursuant to the provisions of this chapter and has remained forfeited

26 for a period of 5 consecutive years, the right to transact business

27 must not be reinstated.

28 5. Except as otherwise provided in NRS 87.544, a

29 reinstatement pursuant to this section relates back to the date on

30 which the foreign registered limited-liability partnership forfeited its

31 right to transact business under the provisions of this chapter and

32 reinstates the foreign registered limited-liability partnership's right

33 to transact business as if such right had at all times remained in full

34 force and effect.

35 **Sec. 90.** NRS 87A.290 is hereby amended to read as follows:

36 87A.290 1. A limited partnership shall, on or before the last

37 day of the first month after the filing of its certificate of limited

38 partnership with the Secretary of State or, if the limited partnership

39 has selected an alternative due date pursuant to subsection 10, on or

40 before that alternative due date, and annually thereafter on or before

41 the last day of the month in which the anniversary date of the filing

42 of its certificate of limited partnership occurs or, if applicable, on or

43 before the last day of the month in which the anniversary date of the

44 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



1 to subsection 1. Failure of any limited partnership to receive a notice  
2 does not excuse it from the penalty imposed by NRS 87A.300.

3 6. If the list to be filed pursuant to the provisions of subsection  
4 1 is defective or the fee required by subsection 2 or 3 is not paid, the  
5 Secretary of State may return the list for correction or payment.

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

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

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

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

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

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

26 87A.310 1. Except as otherwise provided in subsections 3  
27 and 4 and NRS 87A.200, *and section 51 of this act*, the Secretary of  
28 State shall reinstate any limited partnership which has forfeited or  
29 which forfeits its right to transact business under the provisions of  
30 this chapter and restore to the limited partnership its right to carry  
31 on business in this State, and to exercise its privileges and  
32 immunities if it:

33 (a) Files with the Secretary of State:

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

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

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

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

41 (b) Pays to the Secretary of State:

42 (1) The filing fee and penalty set forth in NRS 87A.290 and  
43 87A.300 for each year or portion thereof during which the certificate  
44 has been revoked;

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



1 (3) A fee of \$300 for reinstatement.

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

5 (a) Requests a certificate of reinstatement; and

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

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

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

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

18 **Sec. 92.** NRS 87A.560 is hereby amended to read as follows:

19 87A.560 1. Each foreign limited partnership doing business  
20 in this State shall, on or before the last day of the first month after  
21 the filing of its application for registration as a foreign limited  
22 partnership with the Secretary of State or, if the foreign limited  
23 partnership has selected an alternative due date pursuant to  
24 subsection 9, on or before that alternative due date, and annually  
25 thereafter on or before the last day of the month in which the  
26 anniversary date of its qualification to do business in this State  
27 occurs in each year or, if applicable, on or before the last day of the  
28 month in which the anniversary date of the alternative due date  
29 occurs in each year, file with the Secretary of State a list, on a form  
30 furnished by the Secretary of State, that contains:

31 (a) The name of the foreign limited partnership;

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

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

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

36 (e) The signature of a general partner of the foreign limited  
37 partnership, or some other person specifically authorized by the  
38 foreign limited partnership to sign the list, certifying that the list is  
39 true, complete and accurate.

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

42 (a) The foreign limited partnership has complied with the  
43 provisions of ~~chapter 76 of NRS;~~ *sections 2 to 62, inclusive, of*  
44 *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



1 authorized by a court of competent jurisdiction in this State or by  
2 the duly selected general partners of the limited partnership; and

3 (b) Pays to the Secretary of State:

4 (1) The filing fee and penalty set forth in NRS 88.395 and  
5 88.400 for each year or portion thereof during which the certificate  
6 has been revoked;

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

8 (3) A fee of \$300 for reinstatement.

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

12 (a) Requests a certificate of reinstatement; and

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

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

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

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

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

27 88.591 1. Each foreign limited partnership doing business in  
28 this State shall, on or before the last day of the first month after the  
29 filing of its application for registration as a foreign limited  
30 partnership with the Secretary of State or, if the foreign limited  
31 partnership has selected an alternative due date pursuant to  
32 subsection 9, on or before that alternative due date, and annually  
33 thereafter on or before the last day of the month in which the  
34 anniversary date of its qualification to do business in this State  
35 occurs in each year or, if applicable, on or before the last day of the  
36 month in which the anniversary date of the alternative due date  
37 occurs in each year, file with the Secretary of State a list, on a form  
38 furnished by the Secretary of State, that contains:

39 (a) The name of the foreign limited partnership;

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

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

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

44 (e) The signature of a general partner of the foreign limited  
45 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



1 the power or authority of a general partner in furtherance of any  
2 unlawful conduct is subject to the penalty set forth in NRS 225.084.

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

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

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

9 88.594 1. Except as otherwise provided in subsections 3 and  
10 4 and NRS 88.5927, *and section 51 of this act*, the Secretary of  
11 State shall reinstate a foreign limited partnership which has forfeited  
12 or which forfeits its right to transact business under the provisions  
13 of this chapter and shall restore to the foreign limited partnership its  
14 right to transact business in this State, and to exercise its privileges  
15 and immunities, if it:

16 (a) Files with the Secretary of State:

17 (1) The list required by NRS 88.591;

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

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

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

25 (b) Pays to the Secretary of State:

26 (1) The filing fee and penalty set forth in NRS 88.591 and  
27 88.593 for each year or portion thereof that its right to transact  
28 business was forfeited;

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

30 (3) A fee of \$300 for reinstatement.

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

35 (a) Requests a certificate of reinstatement; and

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

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

41 4. If the right of a foreign limited partnership to transact  
42 business in this State has been forfeited pursuant to the provisions of  
43 this chapter and has remained forfeited for a period of 5 consecutive  
44 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



1 date, and annually thereafter on or before the last day of the month  
2 in which the anniversary date of its organization occurs in each year  
3 or, if applicable, on or before the last day of the month in which the  
4 anniversary date of the alternative due date occurs in each year, file  
5 with the Secretary of State a list showing the names and addresses,  
6 either residence or business, of all members and employees in the  
7 professional association and certifying that all members and  
8 employees are licensed to render professional service in this State.

9 2. A professional association organized and practicing pursuant  
10 to the provisions of this chapter and NRS 623.349 shall, on or  
11 before the last day of the first month after the filing of its articles of  
12 association with the Secretary of State or, if the professional  
13 association has selected an alternative due date pursuant to  
14 subsection 7, on or before that alternative due date, and annually  
15 thereafter on or before the last day of the month in which the  
16 anniversary date of its organization occurs in each year or, if  
17 applicable, on or before the last day of the month in which the  
18 anniversary date of the alternative due date occurs in each year, file  
19 with the Secretary of State a list:

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

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

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

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

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

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

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

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

42 (2) The professional association acknowledges that pursuant  
43 to NRS 239.330, it is a category C felony to knowingly offer any  
44 false or forged instrument for filing in the Office of the Secretary of  
45 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. 104.3.** NRS 90.420 is hereby amended to read as follows:

90.420 1. The Administrator by order may deny, suspend or revoke any license, fine any licensed person, limit the activities governed by this chapter that an applicant or licensed person may perform in this State, bar an applicant or licensed person from association with a licensed broker-dealer or investment adviser or bar from employment with a licensed broker-dealer or investment adviser a person who is a partner, officer, director, sales representative, investment adviser or representative of an investment adviser, or a person occupying a similar status or performing a similar function for an applicant or licensed person, if the Administrator finds that the order is in the public interest and that the applicant or licensed person or, in the case of a broker-dealer or investment adviser, any partner, officer, director, sales representative, investment adviser, representative of an investment adviser, or person occupying a similar status or performing similar functions or any person directly or indirectly controlling the broker-dealer or investment adviser, or any transfer agent or any person directly or indirectly controlling the transfer agent:

(a) Has filed an application for licensing with the Administrator which, as of its effective date, or as of any date after filing in the case of an order denying effectiveness, was incomplete in a material respect or contained a statement that was, in light of the circumstances under which it was made, false or misleading with respect to a material fact;

(b) Has violated or failed to comply with a provision of this chapter as now or formerly in effect or a regulation or order adopted or issued under this chapter;

(c) Is the subject of an adjudication or determination after notice and opportunity for hearing, within the last 5 years by a securities agency or administrator of another state or a court of competent jurisdiction that the person has violated the Securities Act of 1933, the Securities Exchange Act of 1934, the Investment Advisers Act of 1940, the Investment Company Act of 1940, the Commodity Exchange Act or the securities law of any other state, but only if the acts constituting the violation of that state’s law would constitute a violation of this chapter had the acts taken place in this State;

(d) Has been convicted of a felony or, within the previous 10 years has been convicted of a misdemeanor, which the Administrator finds:

(1) Involves the purchase or sale of a security, taking a false oath, making a false report, bribery, perjury, burglary, robbery or conspiracy to commit any of the foregoing offenses;



(2) Arises out of the conduct of business as a broker-dealer, investment adviser, depository institution, insurance company or fiduciary;

(3) Involves the larceny, theft, robbery, extortion, forgery, counterfeiting, fraudulent concealment, embezzlement, fraudulent conversion or misappropriation of money or securities or conspiracy to commit any of the foregoing offenses; or

(4) Involves moral turpitude;

(e) Is or has been permanently or temporarily enjoined by any court of competent jurisdiction, unless the order has been vacated, from acting as an investment adviser, representative of an investment adviser, underwriter, broker-dealer or as an affiliated person or employee of an investment company, depository institution or insurance company or from engaging in or continuing any conduct or practice in connection with any of the foregoing activities or in connection with the purchase or sale of a security;

(f) Is or has been the subject of an order of the Administrator, unless the order has been vacated, denying, suspending or revoking the person's license as a broker-dealer, sales representative, investment adviser, representative of an investment adviser or transfer agent;

(g) Is or has been the subject of any of the following orders which were issued within the last 5 years, unless the order has been vacated:

(1) An order by the securities agency or administrator of another state, jurisdiction, Canadian province or territory, the Commodity Futures Trading Commission, or by the Securities and Exchange Commission or a comparable regulatory agency of another country, entered after notice and opportunity for hearing, denying, suspending or revoking the person's license as a broker-dealer, sales representative, investment adviser, representative of an investment adviser or transfer agent;

(2) A suspension or expulsion from membership in or association with a member of a self-regulatory organization;

(3) An order by a self-regulatory organization that prohibits the person from serving, indefinitely or for a specified period, as a principal or in a supervisory capacity within a business or organization which is a member of a self-regulatory organization;

(4) An order of the United States Postal Service relating to fraud;

(5) An order to cease and desist entered after notice and opportunity for hearing by the Administrator, the securities agency or administrator of another state, jurisdiction, Canadian province or territory, the Securities and Exchange Commission or a comparable



regulatory agency of another country, or the Commodity Futures Trading Commission; or

(6) An order by the Commodity Futures Trading Commission denying, suspending or revoking registration under the Commodity Exchange Act;

(h) Has engaged in unethical or dishonest practices in the securities business;

(i) Is insolvent, either in the sense that liabilities exceed assets or in the sense that obligations cannot be met as they mature, but the Administrator may not enter an order against a broker-dealer or investment adviser under this paragraph without a finding of insolvency as to the broker-dealer or investment adviser;

(j) Has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~H~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act;*

(k) Is determined by the Administrator in compliance with NRS 90.430 not to be qualified on the basis of lack of training, experience and knowledge of the securities business; or

(l) Has failed reasonably to supervise a sales representative, employee or representative of an investment adviser.

2. The Administrator may not institute a proceeding on the basis of a fact or transaction known to the director when the license became effective unless the proceeding is instituted within 90 days after issuance of the license.

3. If the Administrator finds that an applicant or licensed person is no longer in existence or has ceased to do business as a broker-dealer, sales representative, investment adviser, representative of an investment adviser or transfer agent or is adjudicated mentally incompetent or subjected to the control of a committee, conservator or guardian or cannot be located after reasonable search, the Administrator may by order deny the application or revoke the license.

**Sec. 104.7.** NRS 90.730 is hereby amended to read as follows:

90.730 1. Except as otherwise provided in subsection 2, information and records filed with or obtained by the Administrator are public information and are available for public examination.

2. Except as otherwise provided in subsections 3 and 4 and NRS 239.0115, the following information and records do not constitute public information under subsection 1 and are confidential:

(a) Information or records obtained by the Administrator in connection with an investigation concerning possible violations of this chapter; and

(b) Information or records filed with the Administrator in connection with a registration statement filed under this chapter or a



report under NRS 90.390 which constitute trade secrets or commercial or financial information of a person for which that person is entitled to and has asserted a claim of privilege or confidentiality authorized by law.

3. The Administrator may submit any information or evidence obtained in connection with an investigation to the:

(a) Attorney General or appropriate district attorney for the purpose of prosecuting a criminal action under this chapter; and

(b) Department of Taxation for its use in carrying out the provisions of chapter 363A of NRS ~~H~~ *or sections 2 to 62, inclusive, of this act.*

4. The Administrator may disclose any information obtained in connection with an investigation pursuant to NRS 90.620 to the agencies and administrators specified in subsection 1 of NRS 90.740 but only if disclosure is provided for the purpose of a civil, administrative or criminal investigation or proceeding, and the receiving agency or administrator represents in writing that under applicable law protections exist to preserve the integrity, confidentiality and security of the information.

5. This chapter does not create any privilege or diminish any privilege existing at common law, by statute, regulation or otherwise.

**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,



1 360.755, 361.044, 361.610, 365.138, 366.160, 368A.180, 372A.080,  
2 378.290, 378.300, 379.008, 386.655, 387.626, 387.631, 388.5275,  
3 388.528, 388.5315, 388.750, 391.035, 392.029, 392.147, 392.264,  
4 392.271, 392.652, 392.850, 394.167, 394.1698, 394.447, 394.460,  
5 394.465, 396.3295, 396.405, 396.525, 396.535, 398.403, 408.3885,  
6 408.3886, 412.153, 416.070, 422.290, 422.305, 422A.320,  
7 422A.350, 425.400, 427A.1236, 427A.872, 432.205, 432B.175,  
8 432B.280, 432B.290, 432B.407, 432B.430, 432B.560, 433.534,  
9 433A.360, 439.270, 439.840, 439B.420, 440.170, 441A.195,  
10 441A.220, 441A.230, 442.330, 442.395, 445A.665, 445B.570,  
11 449.209, 449.245, 449.720, 453.1545, 453.720, 453A.610,  
12 453A.700, 458.055, 458.280, 459.050, 459.3866, 459.555,  
13 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403,  
14 463.3407, 463.790, 467.1005, 467.137, 481.063, 482.170, 482.5536,  
15 483.340, 483.363, 483.800, 484E.070, 485.316, 503.452, 522.040,  
16 534A.031, 561.285, 571.160, 584.583, 584.655, 598.0964,  
17 598.0979, 598.098, 598A.110, 599B.090, 603.070, 603A.210,  
18 604A.710, 612.265, 616B.012, 616B.015, 616B.315, 616B.350,  
19 618.341, 618.425, 622.310, 623.131, 623A.353, 624.110, 624.265,  
20 624.327, 625.425, 625A.185, 628.418, 629.069, 630.133,  
21 630.30665, 630.336, 630A.555, 631.368, 632.121, 632.125,  
22 632.405, 633.283, 633.301, 633.524, 634.212, 634.214, 634A.185,  
23 635.158, 636.107, 637.085, 637A.315, 637B.288, 638.087, 638.089,  
24 639.2485, 639.570, 640.075, 640A.220, 640B.730, 640C.400,  
25 640C.745, 640C.760, 640D.190, 640E.340, 641.090, 641A.191,  
26 641B.170, 641C.760, 642.524, 643.189, 644.446, 645.180, 645.625,  
27 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225,  
28 645D.130, 645D.135, 645E.300, 645E.375, 645G.510, 645H.320,  
29 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065,  
30 649.067, 652.228, 654.110, 656.105, 661.115, 665.130, 665.133,  
31 669.275, 669.285, 669A.310, 671.170, 673.430, 675.380, 676A.340,  
32 676A.370, 677.243, 679B.122, 679B.152, 679B.159, 679B.190,  
33 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.280,  
34 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.110,  
35 687A.115, 687C.010, 688C.230, 688C.480, 688C.490, 692A.117,  
36 692C.190, 692C.420, 693A.480, 693A.615, 696B.550, 703.196,  
37 704B.320, 704B.325, 706.1725, 710.159, 711.600, *and section 16*  
38 *of this act*, sections 35, 38 and 41 of chapter 478, Statutes of  
39 Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013  
40 and unless otherwise declared by law to be confidential, all public  
41 books and public records of a governmental entity must be open at  
42 all times during office hours to inspection by any person, and may  
43 be fully copied or an abstract or memorandum may be prepared  
44 from those public books and public records. Any such copies,  
45 abstracts or memoranda may be used to supply the general public



1 with copies, abstracts or memoranda of the records or may be used  
2 in any other way to the advantage of the governmental entity or of  
3 the general public. This section does not supersede or in any manner  
4 affect the federal laws governing copyrights or enlarge, diminish or  
5 affect in any other manner the rights of a person in any written book  
6 or record which is copyrighted pursuant to federal law.

7 2. A governmental entity may not reject a book or record  
8 which is copyrighted solely because it is copyrighted.

9 3. A governmental entity that has legal custody or control of a  
10 public book or record shall not deny a request made pursuant to  
11 subsection 1 to inspect or copy or receive a copy of a public book or  
12 record on the basis that the requested public book or record contains  
13 information that is confidential if the governmental entity can  
14 redact, delete, conceal or separate the confidential information from  
15 the information included in the public book or record that is not  
16 otherwise confidential.

17 4. A person may request a copy of a public record in any  
18 medium in which the public record is readily available. An officer,  
19 employee or agent of a governmental entity who has legal custody  
20 or control of a public record:

21 (a) Shall not refuse to provide a copy of that public record in a  
22 readily available medium because the officer, employee or agent has  
23 already prepared or would prefer to provide the copy in a different  
24 medium.

25 (b) Except as otherwise provided in NRS 239.030, shall, upon  
26 request, prepare the copy of the public record and shall not require  
27 the person who has requested the copy to prepare the copy himself  
28 or herself.

29 **Sec. 111.** NRS 240.015 is hereby amended to read as follows:

30 240.015 1. Except as otherwise provided in this section, a  
31 person appointed as a notary public must:

32 (a) During the period of his or her appointment, be a citizen of  
33 the United States or lawfully admitted for permanent residency in  
34 the United States as verified by the United States Citizenship and  
35 Immigration Services.

36 (b) Be a resident of this State.

37 (c) Be at least 18 years of age.

38 (d) Possess his or her civil rights.

39 2. If a person appointed as a notary public ceases to be lawfully  
40 admitted for permanent residency in the United States during his or  
41 her appointment, the person shall, within 90 days after his or her  
42 lawful admission has expired or is otherwise terminated, submit to  
43 the Secretary of State evidence that the person is lawfully  
44 readmitted for permanent residency as verified by the United States  
45 Citizenship and Immigration Services. If the person fails to submit



1 such evidence within the prescribed time, the person's appointment  
2 expires by operation of law.

3 3. The Secretary of State may appoint a person who resides in  
4 an adjoining state as a notary public if the person:

5 (a) Maintains a place of business in the State of Nevada that is  
6 licensed pursuant to ~~chapter 76 of NRS~~ **sections 2 to 62, inclusive,**  
7 **of this act** and any applicable business licensing requirements of the  
8 local government where the business is located; or

9 (b) Is regularly employed at an office, business or facility  
10 located within the State of Nevada by an employer licensed to do  
11 business in this State.

12 ➤ If such a person ceases to maintain a place of business in this  
13 State or regular employment at an office, business or facility located  
14 within this State, the Secretary of State may suspend the person's  
15 appointment. The Secretary of State may reinstate an appointment  
16 suspended pursuant to this subsection if the notary public submits to  
17 the Secretary of State, before his or her term of appointment as a  
18 notary public expires, the information required pursuant to  
19 subsection 2 of NRS 240.030.

20 **Sec. 112.** NRS 240.030 is hereby amended to read as follows:

21 240.030 1. Each person applying for appointment as a notary  
22 public must:

23 (a) At the time the applicant submits his or her application, pay  
24 to the Secretary of State \$35.

25 (b) Take and subscribe to the oath set forth in Section 2 of  
26 Article 15 of the Constitution of the State of Nevada as if the  
27 applicant were a public officer.

28 (c) Submit to the Secretary of State proof satisfactory to the  
29 Secretary of State that the applicant has enrolled in and successfully  
30 completed a course of study provided pursuant to NRS 240.018.

31 (d) Enter into a bond to the State of Nevada in the sum of  
32 \$10,000, to be filed with the clerk of the county in which the  
33 applicant resides or, if the applicant is a resident of an adjoining  
34 state, with the clerk of the county in this State in which the applicant  
35 maintains a place of business or is employed. The applicant must  
36 submit to the Secretary of State a certificate issued by the  
37 appropriate county clerk which indicates that the applicant filed the  
38 bond required pursuant to this paragraph.

39 (e) If required by the Secretary of State, submit:

40 (1) A complete set of the fingerprints of the applicant and  
41 written permission authorizing the Secretary of State to forward the  
42 fingerprints to the Central Repository for Nevada Records of  
43 Criminal History for submission to the Federal Bureau of  
44 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



1 incorporated city in this State, whether organized under general law  
2 or special charter, may:

3 (a) Except as otherwise provided in subsection 2 and NRS  
4 268.0968 and 576.128, fix, impose and collect for revenues or for  
5 regulation, or both, a license tax on all character of lawful trades,  
6 callings, industries, occupations, professions and businesses  
7 conducted within its corporate limits.

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

11 (1) As a pledge as additional security for the payment of any  
12 general obligation bonds issued pursuant to NRS 244A.597 to  
13 244A.655, inclusive;

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

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

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

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

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

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

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

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

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

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

39 2. The city council or other governing body of an incorporated  
40 city shall not require that a person who is licensed as a contractor  
41 pursuant to chapter 624 of NRS obtain more than one license to  
42 engage in the business of contracting or pay more than one license  
43 tax related to engaging in the business of contracting, regardless of  
44 the number of classifications or subclassifications of licensing for  
45 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 of 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 (1) Satisfied the debt;  
2 (2) Entered into an agreement for the payment of the debt  
3 pursuant to NRS 353C.130; or

4 (3) Demonstrated that the debt is not valid.

5 3. As used in this section:

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

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

8 **Sec. 135.** NRS 459.3824 is hereby amended to read as  
9 follows:

10 459.3824 1. The owner or operator of a facility shall pay to  
11 the Division an annual fee based on the fiscal year. The annual fee  
12 for each facility is the sum of a base fee set by the State  
13 Environmental Commission and any additional fee imposed by the  
14 Commission pursuant to subsection 2. The annual fee must be  
15 prorated and may not be refunded.

16 2. The State Environmental Commission may impose an  
17 additional fee upon the owner or operator of a facility in an amount  
18 determined by the Commission to be necessary to enable the  
19 Division to carry out its duties pursuant to NRS 459.380 to  
20 459.3874, inclusive, and any regulations adopted pursuant thereto.  
21 The additional fee must be based on a graduated schedule adopted  
22 by the Commission which takes into consideration the quantity of  
23 hazardous substances located at each facility.

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

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

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

34 (b) If any regulations adopted pursuant to NRS 459.380 to  
35 459.3874, inclusive, require such a modification.

36 5. The owner or operator of a facility shall submit, with any  
37 payment required by this section, the business license number  
38 assigned by the ~~Secretary of State~~ **Department of Taxation** upon  
39 compliance by the owner with the provisions of ~~chapter 76 of~~  
40 **NRS. sections 2 to 62, inclusive, of this act.**

41 6. All fees, fines, penalties and other money collected pursuant  
42 to NRS 459.380 to 459.3874, inclusive, and any regulations adopted  
43 pursuant thereto, other than a fine collected pursuant to subsection 3  
44 of NRS 459.3834, must be deposited with the State Treasurer for  
45 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 (1) Satisfied the debt;  
2 (2) Entered into an agreement for the payment of the debt  
3 pursuant to NRS 353C.130; or

4 (3) Demonstrated that the debt is not valid.

5 3. As used in this section:

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

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

8 **Sec. 151.3.** NRS 604A.820 is hereby amended to read as  
9 follows:

10 604A.820 1. If the Commissioner has reason to believe that  
11 grounds for revocation or suspension of a license exist, the  
12 Commissioner shall give 20 days' written notice to the licensee  
13 stating the contemplated action and, in general, the grounds therefor  
14 and set a date for a hearing.

15 2. At the conclusion of a hearing, the Commissioner shall:

16 (a) Enter a written order either dismissing the charges, revoking  
17 the license or suspending the license for a period of not more than  
18 60 days, which period must include any prior temporary suspension.  
19 The Commissioner shall send a copy of the order to the licensee by  
20 registered or certified mail.

21 (b) Impose upon the licensee an administrative fine of not more  
22 than \$10,000 for each violation by the licensee of any provision of  
23 this chapter or any regulation adopted pursuant thereto.

24 (c) If a fine is imposed pursuant to this section, enter such order  
25 as is necessary to recover the costs of the proceeding, including  
26 investigative costs and attorney's fees of the Commissioner.

27 3. The grounds for revocation or suspension of a license are  
28 that:

29 (a) The licensee has failed to pay the annual license fee;

30 (b) The licensee, either knowingly or without any exercise of  
31 due care to prevent it, has violated any provision of this chapter or  
32 any lawful regulation adopted pursuant thereto;

33 (c) The licensee has failed to pay a tax as required pursuant to  
34 the provisions of chapter 363A of NRS ~~or~~ **or a fee as required**  
35 **pursuant to the provisions of sections 2 to 62, inclusive, of this act;**

36 (d) Any fact or condition exists which would have justified the  
37 Commissioner in denying the licensee's original application for a  
38 license pursuant to the provisions of this chapter; or

39 (e) The licensee:

40 (1) Failed to open an office for the conduct of the business  
41 authorized by his or her license within 180 days after the date the  
42 license was issued; or

43 (2) Has failed to remain open for the conduct of the business  
44 for a period of 180 days without good cause therefor.



4. Any revocation or suspension applies only to the license granted to a person for the particular office for which grounds for revocation or suspension exist.

5. An order suspending or revoking a license becomes effective 5 days after being entered unless the order specifies otherwise or a stay is granted.

**Sec. 151.5.** NRS 612.265 is hereby amended to read as follows:

612.265 1. Except as otherwise provided in this section and NRS 239.0115 and 612.642, information obtained from any employing unit or person pursuant to the administration of this chapter and any determination as to the benefit rights of any person is confidential and may not be disclosed or be open to public inspection in any manner which would reveal the person's or employing unit's identity.

2. Any claimant or a legal representative of a claimant is entitled to information from the records of the Division, to the extent necessary for the proper presentation of the claimant's claim in any proceeding pursuant to this chapter. A claimant or an employing unit is not entitled to information from the records of the Division for any other purpose.

3. Subject to such restrictions as the Administrator may by regulation prescribe, the information obtained by the Division may be made available to:

(a) Any agency of this or any other state or any federal agency charged with the administration or enforcement of laws relating to unemployment compensation, public assistance, workers' compensation or labor and industrial relations, or the maintenance of a system of public employment offices;

(b) Any state or local agency for the enforcement of child support;

(c) The Internal Revenue Service of the Department of the Treasury;

(d) The Department of Taxation; and

(e) The State Contractors' Board in the performance of its duties to enforce the provisions of chapter 624 of NRS.

➤ Information obtained in connection with the administration of the Division may be made available to persons or agencies for purposes appropriate to the operation of a public employment service or a public assistance program.

4. Upon written request made by a public officer of a local government, the Administrator shall furnish from the records of the Division the name, address and place of employment of any person listed in the records of employment of the Division. The request must set forth the social security number of the person about whom



1 the request is made and contain a statement signed by the proper  
2 authority of the local government certifying that the request is made  
3 to allow the proper authority to enforce a law to recover a debt or  
4 obligation owed to the local government. Except as otherwise  
5 provided in NRS 239.0115, the information obtained by the local  
6 government is confidential and may not be used or disclosed for any  
7 purpose other than the collection of a debt or obligation owed to that  
8 local government. The Administrator may charge a reasonable fee  
9 for the cost of providing the requested information.

10 5. The Administrator may publish or otherwise provide  
11 information on the names of employers, their addresses, their type  
12 or class of business or industry, and the approximate number of  
13 employees employed by each such employer, if the information  
14 released will assist unemployed persons to obtain employment or  
15 will be generally useful in developing and diversifying the economic  
16 interests of this State. Upon request by a state agency which is able  
17 to demonstrate that its intended use of the information will benefit  
18 the residents of this State, the Administrator may, in addition to the  
19 information listed in this subsection, disclose the number of  
20 employees employed by each employer and the total wages paid by  
21 each employer. The Administrator may charge a fee to cover the  
22 actual costs of any administrative expenses relating to the disclosure  
23 of this information to a state agency. The Administrator may require  
24 the state agency to certify in writing that the agency will take all  
25 actions necessary to maintain the confidentiality of the information  
26 and prevent its unauthorized disclosure.

27 6. Upon request therefor, the Administrator shall furnish to any  
28 agency of the United States charged with the administration of  
29 public works or assistance through public employment, and may  
30 furnish to any state agency similarly charged, the name, address,  
31 ordinary occupation and employment status of each recipient of  
32 benefits and the recipient's rights to further benefits pursuant to this  
33 chapter.

34 7. To further a current criminal investigation, the chief  
35 executive officer of any law enforcement agency of this State may  
36 submit a written request to the Administrator that the Administrator  
37 furnish, from the records of the Division, the name, address and  
38 place of employment of any person listed in the records of  
39 employment of the Division. The request must set forth the social  
40 security number of the person about whom the request is made and  
41 contain a statement signed by the chief executive officer certifying  
42 that the request is made to further a criminal investigation currently  
43 being conducted by the agency. Upon receipt of such a request, the  
44 Administrator shall furnish the information requested. The



1 Administrator may charge a fee to cover the actual costs of any  
2 related administrative expenses.

3 8. In addition to the provisions of subsection 5, the  
4 Administrator shall provide lists containing the names and addresses  
5 of employers, and information regarding the wages paid by each  
6 employer to the Department of Taxation, upon request, for use in  
7 verifying returns for the taxes imposed pursuant to chapters 363A  
8 and 363B of NRS ~~H~~ *or reports for the fee imposed pursuant to*  
9 *sections 2 to 62, inclusive, of this act.* The Administrator may  
10 charge a fee to cover the actual costs of any related administrative  
11 expenses.

12 9. A private carrier that provides industrial insurance in this  
13 State shall submit to the Administrator a list containing the name of  
14 each person who received benefits pursuant to chapters 616A to  
15 616D, inclusive, or chapter 617 of NRS during the preceding month  
16 and request that the Administrator compare the information so  
17 provided with the records of the Division regarding persons  
18 claiming benefits pursuant to this chapter for the same period. The  
19 information submitted by the private carrier must be in a form  
20 determined by the Administrator and must contain the social  
21 security number of each such person. Upon receipt of the request,  
22 the Administrator shall make such a comparison and, if it appears  
23 from the information submitted that a person is simultaneously  
24 claiming benefits under this chapter and under chapters 616A to  
25 616D, inclusive, or chapter 617 of NRS, the Administrator shall  
26 notify the Attorney General or any other appropriate law  
27 enforcement agency. The Administrator shall charge a fee to cover  
28 the actual costs of any related administrative expenses.

29 10. The Administrator may request the Comptroller of the  
30 Currency of the United States to cause an examination of the  
31 correctness of any return or report of any national banking  
32 association rendered pursuant to the provisions of this chapter, and  
33 may in connection with the request transmit any such report or  
34 return to the Comptroller of the Currency of the United States as  
35 provided in section 3305(c) of the Internal Revenue Code of 1954.

36 11. If any employee or member of the Board of Review, the  
37 Administrator or any employee of the Administrator, in violation of  
38 the provisions of this section, discloses information obtained from  
39 any employing unit or person in the administration of this chapter,  
40 or if any person who has obtained a list of applicants for work, or of  
41 claimants or recipients of benefits pursuant to this chapter uses or  
42 permits the use of the list for any political purpose, he or she is  
43 guilty of a gross misdemeanor.

44 12. All letters, reports or communications of any kind, oral or  
45 written, from the employer or employee to each other or to the



1 Division or any of its agents, representatives or employees are  
2 privileged and must not be the subject matter or basis for any  
3 lawsuit if the letter, report or communication is written, sent,  
4 delivered or prepared pursuant to the requirements of this chapter.

5 **Sec. 151.7.** NRS 616B.012 is hereby amended to read as  
6 follows:

7 616B.012 1. Except as otherwise provided in this section and  
8 NRS 239.0115, 616B.015, 616B.021 and 616C.205, information  
9 obtained from any insurer, employer or employee is confidential and  
10 may not be disclosed or be open to public inspection in any manner  
11 which would reveal the person's identity.

12 2. Any claimant or legal representative of the claimant is  
13 entitled to information from the records of the insurer, to the extent  
14 necessary for the proper presentation of a claim in any proceeding  
15 under chapters 616A to 616D, inclusive, or chapter 617 of NRS.

16 3. The Division and Administrator are entitled to information  
17 from the records of the insurer which is necessary for the  
18 performance of their duties. The Administrator may, by regulation,  
19 prescribe the manner in which otherwise confidential information  
20 may be made available to:

21 (a) Any agency of this or any other state charged with the  
22 administration or enforcement of laws relating to industrial  
23 insurance, unemployment compensation, public assistance or labor  
24 law and industrial relations;

25 (b) Any state or local agency for the enforcement of child  
26 support;

27 (c) The Internal Revenue Service of the Department of the  
28 Treasury;

29 (d) The Department of Taxation; and

30 (e) The State Contractors' Board in the performance of its duties  
31 to enforce the provisions of chapter 624 of NRS.

32 ↪ Information obtained in connection with the administration of a  
33 program of industrial insurance may be made available to persons or  
34 agencies for purposes appropriate to the operation of a program of  
35 industrial insurance.

36 4. Upon written request made by a public officer of a local  
37 government, an insurer shall furnish from its records the name,  
38 address and place of employment of any person listed in its records.  
39 The request must set forth the social security number of the person  
40 about whom the request is made and contain a statement signed by  
41 proper authority of the local government certifying that the request  
42 is made to allow the proper authority to enforce a law to recover a  
43 debt or obligation owed to the local government. Except as  
44 otherwise provided in NRS 239.0115, the information obtained by  
45 the local government is confidential and may not be used or



disclosed for any purpose other than the collection of a debt or obligation owed to the local government. The insurer may charge a reasonable fee for the cost of providing the requested information.

5. To further a current criminal investigation, the chief executive officer of any law enforcement agency of this State may submit to the Administrator a written request for the name, address and place of employment of any person listed in the records of an insurer. The request must set forth the social security number of the person about whom the request is made and contain a statement signed by the chief executive officer certifying that the request is made to further a criminal investigation currently being conducted by the agency. Upon receipt of a request, the Administrator shall instruct the insurer to furnish the information requested. Upon receipt of such an instruction, the insurer shall furnish the information requested. The insurer may charge a reasonable fee to cover any related administrative expenses.

6. Upon request by the Department of Taxation, the Administrator shall provide:

(a) Lists containing the names and addresses of employers; and

(b) Other information concerning employers collected and maintained by the Administrator or the Division to carry out the purposes of chapters 616A to 616D, inclusive, or chapter 617 of NRS,

to the Department for its use in verifying returns for the taxes imposed pursuant to chapters 363A and 363B of NRS **or reports for the fee imposed pursuant to sections 2 to 62, inclusive, of this act.** The Administrator may charge a reasonable fee to cover any related administrative expenses.

7. Any person who, in violation of this section, discloses information obtained from files of claimants or policyholders or obtains a list of claimants or policyholders under chapters 616A to 616D, inclusive, or chapter 617 of NRS and uses or permits the use of the list for any political purposes, is guilty of a gross misdemeanor.

8. All letters, reports or communications of any kind, oral or written, from the insurer, or any of its agents, representatives or employees are privileged and must not be the subject matter or basis for any lawsuit if the letter, report or communication is written, sent, delivered or prepared pursuant to the requirements of chapters 616A to 616D, inclusive, or chapter 617 of NRS.

9. The provisions of this section do not prohibit the Administrator or the Division from disclosing any nonproprietary information relating to an uninsured employer or proof of industrial insurance.



**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,



1 production manager, supervisor or other person designated by an  
2 employer to provide annual training and testing programs to  
3 employees pursuant to NRS 618.890 must indicate in the application  
4 submitted to the Division whether the applicant has a state business  
5 license. If the applicant has a state business license, the applicant  
6 must include in the application the state business license number  
7 assigned by the ~~Secretary of State~~ **Department of Taxation** upon  
8 compliance with the provisions of ~~chapter 76 of NRS.~~ **sections 2**  
9 **to 62, inclusive, of this act.**

10 2. Certification as a trainer, production manager, supervisor or  
11 other person designated by an employer to provide annual training  
12 and testing programs to employees issued pursuant to NRS 618.890  
13 may not be renewed by the Division if:

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

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

20 (1) Satisfied the debt;

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

23 (3) Demonstrated that the debt is not valid.

24 3. As used in this section:

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

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

27 **Sec. 156.** NRS 618.927 is hereby amended to read as follows:

28 618.927 1. In addition to any other requirements set forth in  
29 this chapter, an applicant for the renewal of a license as a  
30 photovoltaic installer must indicate in the application submitted to  
31 the Division whether the applicant has a state business license. If the  
32 applicant has a state business license, the applicant must include in  
33 the application the state business license number assigned by the  
34 ~~Secretary of State~~ **Department of Taxation** upon compliance with  
35 the provisions of ~~chapter 76 of NRS.~~ **sections 2 to 62, inclusive, of**  
36 **this act.**

37 2. A license as a photovoltaic installer may not be renewed by  
38 the Division if:

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

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

45 (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. 158.2.** NRS 645B.060 is hereby amended to read as follows:

645B.060 1. Subject to the administrative control of the Director of the Department of Business and Industry, the Commissioner shall exercise general supervision and control over mortgage brokers and mortgage agents doing business in this State.

2. In addition to the other duties imposed upon him or her by law, the Commissioner shall:

(a) Adopt regulations:

(1) Setting forth the requirements for an investor to acquire ownership of or a beneficial interest in a loan secured by a lien on real property. The regulations must include, without limitation, the minimum financial conditions that the investor must comply with before becoming an investor.

(2) Establishing reasonable limitations and guidelines on loans made by a mortgage broker to a director, officer, mortgage agent or employee of the mortgage broker.

(b) Adopt any other regulations that are necessary to carry out the provisions of this chapter, except as to loan brokerage fees.

(c) Conduct such investigations as may be necessary to determine whether any person has violated any provision of this chapter, a regulation adopted pursuant to this chapter or an order of the Commissioner.

(d) Except as otherwise provided in subsection 4, conduct an annual examination of each mortgage broker doing business in this State. The annual examination must include, without limitation, a formal exit review with the mortgage broker. The Commissioner shall adopt regulations prescribing:

(1) Standards for determining the rating of each mortgage broker based upon the results of the annual examination; and

(2) Procedures for resolving any objections made by the mortgage broker to the results of the annual examination. The



1 results of the annual examination may not be opened to public  
2 inspection pursuant to NRS 645B.090 until after a period of time set  
3 by the Commissioner to determine any objections made by the  
4 mortgage broker.

5 (e) Conduct such other examinations, periodic or special audits,  
6 investigations and hearings as may be necessary for the efficient  
7 administration of the laws of this State regarding mortgage brokers  
8 and mortgage agents. The Commissioner shall adopt regulations  
9 specifying the general guidelines that will be followed when a  
10 periodic or special audit of a mortgage broker is conducted pursuant  
11 to this chapter.

12 (f) Classify as confidential certain records and information  
13 obtained by the Division when those matters are obtained from a  
14 governmental agency upon the express condition that they remain  
15 confidential. This paragraph does not limit examination by:

16 (1) The Legislative Auditor; or

17 (2) The Department of Taxation if necessary to carry out the  
18 provisions of chapter 363A of NRS ~~H~~ **or sections 2 to 62, inclusive,**  
19 **of this act.**

20 (g) Conduct such examinations and investigations as are  
21 necessary to ensure that mortgage brokers and mortgage agents meet  
22 the requirements of this chapter for obtaining a license, both at the  
23 time of the application for a license and thereafter on a continuing  
24 basis.

25 3. For each special audit, investigation or examination, a  
26 mortgage broker or mortgage agent shall pay a fee based on the rate  
27 established pursuant to NRS 645F.280.

28 4. The Commissioner may conduct examinations of a mortgage  
29 broker, as described in paragraph (d) of subsection 2, on a biennial  
30 instead of an annual basis if the mortgage broker:

31 (a) Received a rating in the last annual examination that meets a  
32 threshold determined by the Commissioner;

33 (b) Has not had any adverse change in financial condition since  
34 the last annual examination, as shown by financial statements of the  
35 mortgage broker;

36 (c) Has not had any complaints received by the Division that  
37 resulted in any administrative action by the Division; and

38 (d) Does not maintain any trust accounts pursuant to NRS  
39 645B.170 or 645B.175 or arrange loans funded by private investors.

40 **Sec. 158.4.** NRS 645B.670 is hereby amended to read as  
41 follows:

42 645B.670 1. Except as otherwise provided in NRS 645B.690:

43 (a) For each violation committed by an applicant for a license  
44 issued pursuant to this chapter, whether or not the applicant is issued



a license, the Commissioner may impose upon the applicant an administrative fine of not more than \$25,000 if the applicant:

(1) Has knowingly made or caused to be made to the Commissioner any false representation of material fact;

(2) Has suppressed or withheld from the Commissioner any information which the applicant possesses and which, if submitted by the applicant, would have rendered the applicant ineligible to be licensed pursuant to the provisions of this chapter; or

(3) Has violated any provision of this chapter, a regulation adopted pursuant to this chapter or an order of the Commissioner in completing and filing his or her application for a license or during the course of the investigation of his or her application for a license.

(b) For each violation committed by a mortgage broker, the Commissioner may impose upon the mortgage broker an administrative fine of not more than \$25,000, may suspend, revoke or place conditions upon the mortgage broker's license, or may do both, if the mortgage broker, whether or not acting as such:

(1) Is insolvent;

(2) Is grossly negligent or incompetent in performing any act for which the mortgage broker is required to be licensed pursuant to the provisions of this chapter;

(3) Does not conduct his or her business in accordance with law or has violated any provision of this chapter, a regulation adopted pursuant to this chapter or an order of the Commissioner;

(4) Is in such financial condition that the mortgage broker cannot continue in business with safety to his or her customers;

(5) Has made a material misrepresentation in connection with any transaction governed by this chapter;

(6) Has suppressed or withheld from a client any material facts, data or other information relating to any transaction governed by the provisions of this chapter which the mortgage broker knew or, by the exercise of reasonable diligence, should have known;

(7) Has knowingly made or caused to be made to the Commissioner any false representation of material fact or has suppressed or withheld from the Commissioner any information which the mortgage broker possesses and which, if submitted by the mortgage broker, would have rendered the mortgage broker ineligible to be licensed pursuant to the provisions of this chapter;

(8) Has failed to account to persons interested for all money received for a trust account;

(9) Has refused to permit an examination by the Commissioner of his or her books and affairs or has refused or failed, within a reasonable time, to furnish any information or make any report that may be required by the Commissioner pursuant to



the provisions of this chapter or a regulation adopted pursuant to this chapter;

(10) Has been convicted of, or entered or agreed to enter a plea of guilty or nolo contendere to, a felony in a domestic, foreign or military court within the 7 years immediately preceding the date of the application, or at any time if such felony involved an act of fraud, dishonesty or a breach of trust, moral turpitude or money laundering;

(11) Has refused or failed to pay, within a reasonable time, any fees, assessments, costs or expenses that the mortgage broker is required to pay pursuant to this chapter or a regulation adopted pursuant to this chapter;

(12) Has failed to satisfy a claim made by a client which has been reduced to judgment;

(13) Has failed to account for or to remit any money of a client within a reasonable time after a request for an accounting or remittal;

(14) Has commingled the money or other property of a client with his or her own or has converted the money or property of others to his or her own use;

(15) Has engaged in any other conduct constituting a deceitful, fraudulent or dishonest business practice;

(16) Has repeatedly violated the policies and procedures of the mortgage broker;

(17) Has failed to exercise reasonable supervision and control over the activities of a mortgage agent as required by NRS 645B.460;

(18) Has instructed a mortgage agent to commit an act that would be cause for the revocation of the license of the mortgage broker, whether or not the mortgage agent commits the act;

(19) Has employed a person as a mortgage agent or authorized a person to be associated with the mortgage broker as a mortgage agent at a time when the mortgage broker knew or, in light of all the surrounding facts and circumstances, reasonably should have known that the person:

(I) Had been convicted of, or entered or agreed to enter a plea of guilty or nolo contendere to, a felony in a domestic, foreign or military court within the 7 years immediately preceding the date of application, or at any time if such felony involved an act of fraud, dishonesty or a breach of trust, moral turpitude or money laundering; or

(II) Had a license or registration as a mortgage agent, mortgage banker, mortgage broker or residential mortgage loan originator revoked in this State or any other jurisdiction or had a



1 financial services license or registration revoked within the  
2 immediately preceding 10 years;

3 (20) Has violated NRS 645C.557;

4 (21) Has failed to pay a tax as required pursuant to the  
5 provisions of chapter 363A of NRS ~~§~~ *or a fee as required*  
6 *pursuant to the provisions of sections 2 to 62, inclusive, of this act;*  
7 or

8 (22) Has, directly or indirectly, paid any commission, fees,  
9 points or any other compensation as remuneration for the services of  
10 a mortgage agent to a person other than a mortgage agent who:

11 (I) Is an employee of or associated with the mortgage  
12 broker; or

13 (II) If the mortgage agent is required to register with the  
14 Registry, is an employee of and whose sponsorship has been entered  
15 with the Registry by the mortgage broker as required by subsection  
16 2 of NRS 645B.450.

17 (c) For each violation committed by a mortgage agent, the  
18 Commissioner may impose upon the mortgage agent an  
19 administrative fine of not more than \$25,000, may suspend, revoke  
20 or place conditions upon the mortgage agent's license, or may do  
21 both, if the mortgage agent, whether or not acting as such:

22 (1) Is grossly negligent or incompetent in performing any act  
23 for which the mortgage agent is required to be licensed pursuant to  
24 the provisions of this chapter;

25 (2) Has made a material misrepresentation in connection  
26 with any transaction governed by this chapter;

27 (3) Has suppressed or withheld from a client any material  
28 facts, data or other information relating to any transaction governed  
29 by the provisions of this chapter which the mortgage agent knew or,  
30 by the exercise of reasonable diligence, should have known;

31 (4) Has knowingly made or caused to be made to the  
32 Commissioner any false representation of material fact or has  
33 suppressed or withheld from the Commissioner any information  
34 which the mortgage agent possesses and which, if submitted by the  
35 mortgage agent, would have rendered the mortgage agent ineligible  
36 to be licensed pursuant to the provisions of this chapter;

37 (5) Has been convicted of, or entered or agreed to enter a  
38 plea of guilty or nolo contendere to, a felony in a domestic, foreign  
39 or military court within the 7 years immediately preceding the date  
40 of the application, or at any time if such felony involved an act of  
41 fraud, dishonesty or a breach of trust, moral turpitude or money  
42 laundering;

43 (6) Has failed to account for or to remit any money of a  
44 client within a reasonable time after a request for an accounting or  
45 remittal;



(7) Has commingled the money or other property of a client with his or her own or has converted the money or property of others to his or her own use;

(8) Has engaged in any other conduct constituting a deceitful, fraudulent or dishonest business practice;

(9) Has violated NRS 645C.557;

(10) Has repeatedly violated the policies and procedures of the mortgage broker with whom the mortgage agent is associated or by whom he or she is employed;

(11) Has, directly or indirectly, received any commission, fees, points or any other compensation as remuneration for his or her services as a mortgage agent:

(I) From a person other than the mortgage broker with whom the mortgage agent is associated or by whom he or she is employed; or

(II) If the mortgage agent is required to be registered with the Registry, from a person other than the mortgage broker by whom the mortgage agent is employed and on whose behalf sponsorship was entered as required by subsection 2 of NRS 645B.450; or

(12) Has violated any provision of this chapter, a regulation adopted pursuant to this chapter or an order of the Commissioner or has assisted or offered to assist another person to commit such a violation.

2. This section does not prohibit the co-brokering of a commercial loan through the cooperation of two or more mortgage brokers so long as such a transaction is not inconsistent with any other provision of this chapter.

**Sec. 158.6.** NRS 645E.300 is hereby amended to read as follows:

645E.300 1. Subject to the administrative control of the Director of the Department of Business and Industry, the Commissioner shall exercise general supervision and control over mortgage bankers doing business in this State.

2. In addition to the other duties imposed upon him or her by law, the Commissioner shall:

(a) Adopt regulations establishing reasonable limitations and guidelines on loans made by a mortgage banker to a director, officer or employee of the mortgage banker.

(b) Adopt any other regulations that are necessary to carry out the provisions of this chapter, except as to loan fees.

(c) Conduct such investigations as may be necessary to determine whether any person has violated any provision of this chapter, a regulation adopted pursuant to this chapter or an order of the Commissioner.



(d) Except as otherwise provided in subsection 4, conduct an annual examination of each mortgage banker doing business in this State.

(e) Conduct such other examinations, periodic or special audits, investigations and hearings as may be necessary for the efficient administration of the laws of this State regarding mortgage bankers.

(f) Classify as confidential certain records and information obtained by the Division when those matters are obtained from a governmental agency upon the express condition that they remain confidential. This paragraph does not limit examination by:

(1) The Legislative Auditor; or

(2) The Department of Taxation if necessary to carry out the provisions of chapter 363A of NRS ~~§~~ **or sections 2 to 62, inclusive, of this act.**

(g) Conduct such examinations and investigations as are necessary to ensure that mortgage bankers meet the requirements of this chapter for obtaining a license, both at the time of the application for a license and thereafter on a continuing basis.

3. For each special audit, investigation or examination, a mortgage banker shall pay a fee based on the rate established pursuant to NRS 645F.280.

4. The Commissioner may conduct biennial examinations of a mortgage banker instead of annual examinations, as described in paragraph (d) of subsection 2, if the mortgage banker:

(a) Received a rating in the last annual examination that meets a threshold determined by the Commissioner;

(b) Has not had any adverse change in financial condition since the last annual examination, as shown by financial statements of the mortgage banker; and

(c) Has not had any complaints received by the Division that resulted in any administrative action by the Division.

**Sec. 158.8.** NRS 645E.670 is hereby amended to read as follows:

645E.670 1. For each violation committed by an applicant, whether or not the applicant is issued a license, the Commissioner may impose upon the applicant an administrative fine of not more than \$25,000 if the applicant:

(a) Has knowingly made or caused to be made to the Commissioner any false representation of material fact;

(b) Has suppressed or withheld from the Commissioner any information which the applicant possesses and which, if submitted by the applicant, would have rendered the applicant ineligible to be licensed pursuant to the provisions of this chapter; or

(c) Has violated any provision of this chapter, a regulation adopted pursuant to this chapter or an order of the Commissioner in



1 completing and filing his or her application for a license or during  
2 the course of the investigation of his or her application for a license.

3 2. For each violation committed by a licensee, the  
4 Commissioner may impose upon the licensee an administrative fine  
5 of not more than \$25,000, may suspend, revoke or place conditions  
6 upon the license, or may do both, if the licensee, whether or not  
7 acting as such:

8 (a) Is insolvent;

9 (b) Is grossly negligent or incompetent in performing any act for  
10 which the licensee is required to be licensed pursuant to the  
11 provisions of this chapter;

12 (c) Does not conduct his or her business in accordance with law  
13 or has violated any provision of this chapter, a regulation adopted  
14 pursuant to this chapter or an order of the Commissioner;

15 (d) Is in such financial condition that the licensee cannot  
16 continue in business with safety to his or her customers;

17 (e) Has made a material misrepresentation in connection with  
18 any transaction governed by this chapter;

19 (f) Has suppressed or withheld from a client any material facts,  
20 data or other information relating to any transaction governed by the  
21 provisions of this chapter which the licensee knew or, by the  
22 exercise of reasonable diligence, should have known;

23 (g) Has knowingly made or caused to be made to the  
24 Commissioner any false representation of material fact or has  
25 suppressed or withheld from the Commissioner any information  
26 which the licensee possesses and which, if submitted by the  
27 licensee, would have rendered the licensee ineligible to be licensed  
28 pursuant to the provisions of this chapter;

29 (h) Has failed to account to persons interested for all money  
30 received for a trust account;

31 (i) Has refused to permit an examination by the Commissioner  
32 of his or her books and affairs or has refused or failed, within a  
33 reasonable time, to furnish any information or make any report that  
34 may be required by the Commissioner pursuant to the provisions of  
35 this chapter or a regulation adopted pursuant to this chapter;

36 (j) Has been convicted of, or entered or agreed to enter a plea of  
37 nolo contendere to, a felony in a domestic, foreign or military court  
38 within the 7 years immediately preceding the date of the application,  
39 or at any time if such felony involved an act of fraud, dishonesty or  
40 a breach of trust, moral turpitude or money laundering;

41 (k) Has refused or failed to pay, within a reasonable time, any  
42 fees, assessments, costs or expenses that the licensee is required to  
43 pay pursuant to this chapter or a regulation adopted pursuant to this  
44 chapter;



(l) Has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~§~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act;*

(m) Has failed to satisfy a claim made by a client which has been reduced to judgment;

(n) Has failed to account for or to remit any money of a client within a reasonable time after a request for an accounting or remittal;

(o) Has violated NRS 645C.557;

(p) Has commingled the money or other property of a client with his or her own or has converted the money or property of others to his or her own use; or

(q) Has engaged in any other conduct constituting a deceitful, fraudulent or dishonest business practice.

3. An order that imposes discipline and the findings of fact and conclusions of law supporting that order are public records.

**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. 159.1.** NRS 658.151 is hereby amended to read as follows:

658.151 1. The Commissioner may forthwith take possession of the business and property of any depository institution to which this title or title 56 of NRS applies when it appears that the depository institution:

(a) Has violated its charter or any laws applicable thereto.

(b) Is conducting its business in an unauthorized or unsafe manner.

(c) Is in an unsafe or unsound condition to transact its business.

(d) Has an impairment of its stockholders' or members' equity.

(e) Has refused to pay its depositors in accordance with the terms on which such deposits were received, or has refused to pay its holders of certificates of indebtedness or investment in accordance with the terms upon which those certificates of indebtedness or investment were sold.

(f) Has become or is in imminent danger of becoming otherwise insolvent.



(g) Has neglected or refused to comply with the terms of a lawful order of the Commissioner.

(h) Has refused, upon proper demand, to submit its records, affairs and concerns for inspection and examination of an appointed or authorized examiner of the Commissioner.

(i) Has made a voluntary assignment of its assets to trustees.

(j) Has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~H~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act.*

2. The Commissioner also may forthwith take possession of the business and property of any depository institution to which this title or title 56 of NRS applies when it appears that the officers of the depository institution have refused to be examined upon oath regarding its affairs.

**Sec. 159.15.** NRS 665.133 is hereby amended to read as follows:

665.133 1. The records and information described in NRS 665.130 may be disclosed to:

(a) An agency of the Federal Government or of another state which regulates the financial institution which is the subject of the records or information;

(b) The Director of the Department of Business and Industry for the Director's confidential use;

(c) The State Board of Finance for its confidential use, if the report or other information is necessary for the State Board of Finance to perform its duties under this title;

(d) The Department of Taxation for its use in carrying out the provisions of chapter 363A of NRS ~~H~~ *or sections 2 to 62, inclusive, of this act;*

(e) An entity which insures or guarantees deposits;

(f) A public officer authorized to investigate criminal charges in connection with the affairs of the depository institution;

(g) A person preparing a proposal for merging with or acquiring an institution or holding company, but only after notice of the disclosure has been given to the institution or holding company;

(h) Any person to whom the subject of the report has authorized the disclosure;

(i) Any other person if the Commissioner determines, after notice and opportunity for hearing, that disclosure is in the public interest and outweighs any potential harm to the depository institution and its stockholders, members, depositors and creditors; and

(j) Any court in a proceeding initiated by the Commissioner concerning the financial institution.



2. All the reports made available pursuant to this section remain the property of the Division of Financial Institutions, and no person, agency or authority to whom the reports are made available, or any officer, director or employee thereof, may disclose any of the reports or any information contained therein, except in published statistical material that does not disclose the affairs of any natural person or corporation.

**Sec. 159.2.** NRS 669.275 is hereby amended to read as follows:

669.275 1. The Commissioner may require a licensee to provide an audited financial statement prepared by an independent certified public accountant licensed to do business in this State.

2. On the fourth Monday in January of each year, each licensee shall submit to the Commissioner a list of stockholders required to be maintained pursuant to paragraph (c) of subsection 1 of NRS 78.105 or the list of members required to be maintained pursuant to paragraph (a) of subsection 1 of NRS 86.241, verified by the president or a manager, as appropriate.

3. The list of members required to be maintained pursuant to paragraph (a) of subsection 1 of NRS 86.241 must include the percentage of each member's interest in the company, in addition to the requirements set forth in that section.

4. Except as otherwise provided in NRS 239.0115, any document submitted pursuant to this section is confidential. *This subsection does not limit the examination of any document by the Department of Taxation if necessary to carry out the provisions of sections 2 to 62, inclusive, of this act.*

**Sec. 159.25.** NRS 669.2825 is hereby amended to read as follows:

669.2825 1. The Commissioner may institute disciplinary action or forthwith initiate proceedings to take possession of the business and property of any retail trust company when it appears that the retail trust company:

(a) Has violated its charter or any state or federal laws applicable to the business of a trust company.

(b) Is conducting its business in an unauthorized or unsafe manner.

(c) Is in an unsafe or unsound condition to transact its business.

(d) Has an impairment of its stockholders' equity.

(e) Has refused to pay or transfer account assets to its account holders as required by the terms of the accounts' governing instruments.

(f) Has become insolvent.

(g) Has neglected or refused to comply with the terms of a lawful order of the Commissioner.



(h) Has refused, upon proper demand, to submit its records, affairs and concerns for inspection and examination of an appointed or authorized examiner of the Commissioner.

(i) Has made a voluntary assignment of its assets to receivers, conservators, trustees or creditors without complying with NRS 669.230.

(j) Has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~H~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act.*

(k) Has materially and willfully breached its fiduciary duties to its customers.

(l) Has failed to properly disclose all fees, interest and other charges to its customers.

(m) Has willfully engaged in material conflicts of interest regarding a customer's account.

(n) Has made intentional material misrepresentations regarding any aspect of the services performed or proposed to be performed by the retail trust company.

2. The Commissioner also may forthwith initiate proceedings to take possession of the business and property of any trust company when it appears that the officers of the trust company have refused to be examined upon oath regarding its affairs.

**Sec. 159.3.** NRS 669.2847 is hereby amended to read as follows:

669.2847 1. If the Commissioner has reason to believe that grounds for revocation or suspension of a license exist, the Commissioner shall give at least 20 days' written notice to the licensee stating the contemplated action and, in general, the grounds therefor and set a date for a hearing.

2. At the conclusion of a hearing, the Commissioner shall:

(a) Enter a written order dismissing the charges, revoking the license or suspending the license for a period of not more than 60 days, which period must include any prior temporary suspension. The Commissioner shall send a copy of the order to the licensee by registered or certified mail.

(b) Impose upon the licensee an administrative fine of not more than \$10,000 for each violation by the licensee of any provision of this chapter or any regulation adopted pursuant thereto.

(c) If a fine is imposed pursuant to this section, enter such order as is necessary to recover the costs of the proceeding, including his or her investigative costs and attorney's fees.

3. The grounds for revocation or suspension of a license are that:

(a) The licensee has failed to pay the annual license fee;



(b) The licensee, either knowingly or without any exercise of due care to prevent it, has violated any provision of this chapter or any regulation adopted pursuant thereto or any lawful order of the Division of Financial Institutions;

(c) The licensee has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~§~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act;*

(d) Any fact or condition exists which would have justified the Commissioner in denying the licensee's original application for a license pursuant to the provisions of this chapter; or

(e) The licensee:

(1) Failed to open an office for the conduct of the business authorized by his or her license within 180 days after the date the license was issued; or

(2) Has failed to remain open for the conduct of the business for a period of 30 days without good cause therefor.

4. An order suspending or revoking a license becomes effective 5 days after being entered unless the order specifies otherwise or a stay is granted.

**Sec. 159.35.** NRS 669.285 is hereby amended to read as follows:

669.285 Except as otherwise provided in NRS 239.0115, any application and personal or financial records submitted by a person pursuant to the provisions of this chapter and any personal or financial records or other documents obtained by the Division of Financial Institutions pursuant to an examination or audit conducted by the Division are confidential and may be disclosed only to:

1. The Division, any authorized employee of the Division and any state or federal agency investigating the activities covered under the provisions of this chapter; ~~and~~

2. *The Department of Taxation for its use in carrying out the provisions of sections 2 to 62, inclusive, of this act; and*

3. Any person when the Commissioner, in the Commissioner's discretion, determines that the interests of the public that would be protected by disclosure outweigh the interest of any person in the confidential information not being disclosed.

**Sec. 159.4.** NRS 669A.310 is hereby amended to read as follows:

669A.310 1. Except as otherwise provided in this section, any application and personal or financial records submitted by a person pursuant to the provisions of this chapter, any personal or financial records or other documents obtained by the Division of Financial Institutions pursuant to an examination or audit conducted by the Division pursuant to this chapter and any other private



1 information relating to a family trust company are confidential and  
2 may be disclosed only to:

3 (a) The Division, any authorized employee of the Division and a  
4 state or federal agency investigating activities regulated pursuant to  
5 this chapter; ~~and~~

6 (b) *The Department of Taxation for its use in carrying out the*  
7 *provisions of section 2 to 62, inclusive, of this act; and*

8 (c) Any other person if the Commissioner, in the  
9 Commissioner's discretion, determines that the interests of the  
10 public in disclosing the information outweigh the interests of  
11 the person about whom the information pertains in not disclosing  
12 the information.

13 2. The Commissioner shall give to the family trust company to  
14 which the information relates 10-days' prior written notice of intent  
15 to disclose confidential information directly or indirectly to a person  
16 pursuant to paragraph ~~(b)~~ (c) of subsection 1. Any family trust  
17 company which receives such a notice may object to the disclosure  
18 of the confidential information and will be afforded the right to a  
19 hearing in accordance with the provisions of chapter 233B of NRS.  
20 If a family trust company requests a hearing, the Commissioner may  
21 not reveal confidential information prior to the conclusion of the  
22 hearing and a ruling. Prior to dissemination of any confidential  
23 information, the Commissioner shall require a written agreement not  
24 to reveal the confidential information by the party receiving the  
25 confidential information. In no event shall the Commissioner  
26 disclose confidential information to the general public, any  
27 competitor or any potential competitor of a family trust company.

28 3. Nothing in this chapter is intended to preclude a law  
29 enforcement officer from gaining access to otherwise confidential  
30 records by subpoena, court order, search warrant or other lawful  
31 means. Notwithstanding any other provision of this chapter, the  
32 Commissioner shall have the ability to share information with other  
33 out of state or federal regulators with whom the Department of  
34 Business and Industry has an agreement regarding the sharing of  
35 information. Nothing in this chapter is intended to preclude any  
36 agency of this State from gaining access to otherwise confidential  
37 records in accordance with any applicable law.

38 **Sec. 159.45.** NRS 673.484 is hereby amended to read as  
39 follows:

40 673.484 The Commissioner may after notice and hearing  
41 suspend or revoke the charter of any association for:

42 1. Repeated failure to abide by the provisions of this chapter or  
43 the regulations adopted thereunder.



2. Failure to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~H~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act.*

**Sec. 159.5.** NRS 675.440 is hereby amended to read as follows:

675.440 1. If the Commissioner has reason to believe that grounds for revocation or suspension of a license exist, he or she shall give 20 days' written notice to the licensee stating the contemplated action and, in general, the grounds therefor and set a date for a hearing.

2. At the conclusion of a hearing, the Commissioner shall:

(a) Enter a written order either dismissing the charges, revoking the license, or suspending the license for a period of not more than 60 days, which period must include any prior temporary suspension. A copy of the order must be sent by registered or certified mail to the licensee.

(b) Impose upon the licensee an administrative fine of not more than \$10,000 for each violation by the licensee of any provision of this chapter or any lawful regulation adopted under it.

(c) If a fine is imposed pursuant to this section, enter such order as is necessary to recover the costs of the proceeding, including his or her investigative costs and attorney's fees.

3. The grounds for revocation or suspension of a license are that:

(a) The licensee has failed to pay the annual license fee;

(b) The licensee, either knowingly or without any exercise of due care to prevent it, has violated any provision of this chapter or any lawful regulation adopted under it;

(c) The licensee has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~H~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act;*

(d) Any fact or condition exists which would have justified the Commissioner in denying the licensee's original application for a license hereunder; or

(e) The applicant failed to open an office for the conduct of the business authorized under this chapter within 120 days after the date the license was issued, or has failed to remain open for the conduct of the business for a period of 120 days without good cause therefor.

4. Any revocation or suspension applies only to the license granted to a person for the particular office for which grounds for revocation or suspension exist.

5. An order suspending or revoking a license becomes effective 5 days after being entered unless the order specifies otherwise or a stay is granted.



**Sec. 159.6.** NRS 677.510 is hereby amended to read as follows:

677.510 1. If the Commissioner has reason to believe that grounds for revocation or suspension of a license exist, he or she shall give 20 days' written notice to the licensee stating the contemplated action and, in general, the grounds therefor and set a date for a hearing.

2. At the conclusion of a hearing, the Commissioner shall:

(a) Enter a written order either dismissing the charges, or revoking the license, or suspending the license for a period of not more than 60 days, which period must include any prior temporary suspension. A copy of the order must be sent by registered or certified mail to the licensee.

(b) Impose upon the licensee an administrative fine of not more than \$10,000 for each violation by the licensee of any provision of this chapter or any lawful regulation adopted pursuant thereto.

(c) If a fine is imposed pursuant to this section, enter such order as is necessary to recover the costs of the proceeding, including his or her investigative costs and attorney's fees.

3. The grounds for revocation or suspension of a license are that:

(a) The licensee has failed to pay the annual license fee;

(b) The licensee, either knowingly or without any exercise of due care to prevent it, has violated any provision of this chapter, or any lawful regulation adopted pursuant thereto;

(c) The licensee has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~§~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act;*

(d) Any fact or condition exists which would have justified the Commissioner in denying the licensee's original application for a license hereunder; or

(e) The applicant failed to open an office for the conduct of the business authorized under this chapter within 120 days after the date the license was issued, or has failed to remain open for the conduct of the business for a period of 120 days without good cause therefor.

4. Any revocation or suspension applies only to the license granted to a person for the particular office for which grounds for revocation or suspension exist.

5. An order suspending or revoking a license becomes effective 5 days after being entered unless the order specifies otherwise or a stay is granted.

**Sec. 159.65.** NRS 680B.020 is hereby amended to read as follows:

680B.020 1. Notwithstanding the provisions of any general or special law ~~§~~ *and except as otherwise provided in subsection 3,*



the possession of a license or certificate of authority issued under this Code shall be authorization to transact such business as indicated in such license or certificate of authority, and shall be in lieu of all licenses, whether for regulation or revenue, required to transact insurance business within the State of Nevada; but each city, town or county may require a license for revenue purposes only for any insurance agent, broker, analyst, adjuster or managing general agent whose principal place of business is located within such city or town, or within the county outside the cities and towns of the county, respectively.

2. This section shall not be modified or repealed by any law of general application enacted after January 1, 1972, unless expressly referred to or expressly repealed therein.

*3. The provisions of this section do not apply to the fee imposed pursuant to the provisions of sections 2 to 62, inclusive, of this act.*

**Sec. 159.7.** NRS 680B.037 is hereby amended to read as follows:

680B.037 ~~{Payment}~~

*1. Except as otherwise provided in subsection 2, payment* by an insurer of the tax imposed by NRS 680B.027 is in lieu of all taxes imposed by the State or any city, town or county upon premiums or upon income of insurers and of franchise, privilege or other taxes measured by income of the insurer.

*2. The provisions of subsection 1 do not apply to the fee imposed pursuant to the provisions of sections 2 to 62, inclusive, of this act.*

**Sec. 159.75.** NRS 683A.451 is hereby amended to read as follows:

683A.451 The Commissioner may refuse to issue a license or certificate pursuant to this chapter or may place any person to whom a license or certificate is issued pursuant to this chapter on probation, suspend the person for not more than 12 months, or revoke or refuse to renew his or her license or certificate, or may impose an administrative fine or take any combination of the foregoing actions, for one or more of the following causes:

1. Providing incorrect, misleading, incomplete or partially untrue information in his or her application for a license.

2. Violating a law regulating insurance, or violating a regulation, order or subpoena of the Commissioner or an equivalent officer of another state.

3. Obtaining or attempting to obtain a license through misrepresentation or fraud.



4. Misappropriating, converting or improperly withholding money or property received in the course of the business of insurance.

5. Intentionally misrepresenting the terms of an actual or proposed contract of or application for insurance.

6. Conviction of a felony.

7. Admitting or being found to have committed an unfair trade practice or fraud.

8. Using fraudulent, coercive or dishonest practices, or demonstrated incompetence, untrustworthiness or financial irresponsibility in the conduct of business in this State or elsewhere.

9. Denial, suspension or revocation of a license as a producer of insurance, or its equivalent, in any other state, territory or province.

10. Forging another's name to an application for insurance or any other document relating to the transaction of insurance.

11. Improperly using notes or other reference material to complete an examination for a license related to insurance.

12. Knowingly accepting business related to insurance from an unlicensed person.

13. Failing to comply with an administrative or judicial order imposing an obligation of child support.

14. Failing to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~§~~ *or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act.*

**Sec. 159.8.** NRS 686C.360 is hereby amended to read as follows:

686C.360 The Association is exempt from payment of all fees and all taxes levied by this state or any of its political subdivisions, except taxes on property ~~§~~ *and the fee imposed pursuant to the provisions of sections 2 to 62, inclusive, of this act.*

**Sec. 159.85.** NRS 687A.130 is hereby amended to read as follows:

687A.130 The Association is exempt from payment of all fees and all taxes levied by this State or any of its subdivisions, except : ~~{taxes:}~~

1. ~~{Levied}~~ *Taxes levied* on real or personal property; ~~{or}~~

2. ~~{Imposed}~~ *Taxes imposed* pursuant to the provisions of chapter 363A or 363B of NRS ~~§~~ *; and*

3. *The fee imposed pursuant to the provisions of sections 2 to 62, inclusive, of this act.*



**Sec. 159.9.** NRS 688C.210 is hereby amended to read as follows:

688C.210 1. After notice, and after a hearing if requested, the Commissioner may suspend, revoke, refuse to issue or refuse to renew a license under this chapter if the Commissioner finds that:

(a) There was material misrepresentation in the application for the license;

(b) The licensee or an officer, partner, member or significant managerial employee has been convicted of fraudulent or dishonest practices, is subject to a final administrative action for disqualification, or is otherwise shown to be untrustworthy or incompetent;

(c) A provider of viatical settlements has engaged in a pattern of unreasonable payments to viators;

(d) The applicant or licensee has been found guilty or guilty but mentally ill of, or pleaded guilty, guilty but mentally ill or nolo contendere to, a felony or a misdemeanor involving fraud, forgery, embezzlement, obtaining money under false pretenses, larceny, extortion, conspiracy to defraud or any crime involving moral turpitude, whether or not a judgment of conviction has been entered by the court;

(e) A provider of viatical settlements has entered into a viatical settlement in a form not approved pursuant to NRS 688C.220;

(f) A provider of viatical settlements has failed to honor obligations of a viatical settlement or an agreement to purchase a viatical settlement;

(g) The licensee no longer meets a requirement for initial licensure;

(h) A provider of viatical settlements has assigned, transferred or pledged a viaticated policy to a person other than another provider licensed under this chapter, a purchaser of the viatical settlement or a special organization;

(i) The applicant or licensee has provided materially untrue information to an insurer that issued a policy that is the subject of a viatical settlement;

(j) The applicant or licensee has failed to pay a tax as required pursuant to the provisions of chapter 363A of NRS ~~H~~ **or a fee as required pursuant to the provisions of sections 2 to 62, inclusive, of this act;**

(k) The applicant or licensee has violated a provision of this chapter or other applicable provisions; or

(l) The applicant or licensee has acted in bad faith with regard to a viator.

2. A suspension imposed for grounds set forth in paragraph (k) or (l) of subsection 1 must not exceed a period of 12 months.



3. If the Commissioner takes action as described in subsection 1, the applicant or licensee may apply in writing for a hearing before the Commissioner to determine the reasonableness of the action taken by the Commissioner, pursuant to the provisions of NRS 679B.310 to 679B.370, inclusive.

**Sec. 159.93.** NRS 694C.450 is hereby amended to read as follows:

694C.450 1. Except as otherwise provided in this section, a captive insurer shall pay to the Division, not later than March 1 of each year, a tax at the rate of:

(a) Two-fifths of 1 percent on the first \$20,000,000 of its net direct premiums;

(b) One-fifth of 1 percent on the next \$20,000,000 of its net direct premiums; and

(c) Seventy-five thousandths of 1 percent on each additional dollar of its net direct premiums.

2. Except as otherwise provided in this section, a captive insurer shall pay to the Division, not later than March 1 of each year, a tax at a rate of:

(a) Two hundred twenty-five thousandths of 1 percent on the first \$20,000,000 of revenue from assumed reinsurance premiums;

(b) One hundred fifty thousandths of 1 percent on the next \$20,000,000 of revenue from assumed reinsurance premiums; and

(c) Twenty-five thousandths of 1 percent on each additional dollar of revenue from assumed reinsurance premiums.

↪ The tax on reinsurance premiums pursuant to this subsection must not be levied on premiums for risks or portions of risks which are subject to taxation on a direct basis pursuant to subsection 1. A captive insurer is not required to pay any reinsurance premium tax pursuant to this subsection on revenue related to the receipt of assets by the captive insurer in exchange for the assumption of loss reserves and other liabilities of another insurer that is under common ownership and control with the captive insurer, if the transaction is part of a plan to discontinue the operation of the other insurer and the intent of the parties to the transaction is to renew or maintain such business with the captive insurer.

3. If the sum of the taxes to be paid by a captive insurer calculated pursuant to subsections 1 and 2 is less than \$5,000 in any given year, the captive insurer shall pay a tax of \$5,000 for that year. The maximum aggregate tax for any year must not exceed \$175,000. The maximum aggregate tax to be paid by a sponsored captive insurer applies only to each protected cell and does not apply to the sponsored captive insurer as a whole.

4. Two or more captive insurers under common ownership and control must be taxed as if they were a single captive insurer.



5. Notwithstanding any specific statute to the contrary and except as otherwise provided in this subsection, the tax provided for by this section constitutes all the taxes collectible pursuant to the laws of this State from a captive insurer, and no occupation tax or other taxes may be levied or collected from a captive insurer by this State or by any county, city or municipality within this State, except for taxes imposed pursuant to chapter 363A or 363B of NRS, *the fee imposed pursuant to sections 2 to 62, inclusive, of this act* and ad valorem taxes on real or personal property located in this State used in the production of income by the captive insurer.

6. Twenty-five percent of the revenues collected from the tax imposed pursuant to this section must be deposited with the State Treasurer for credit to the Account for the Regulation and Supervision of Captive Insurers created pursuant to NRS 694C.460. The remaining 75 percent of the revenues collected must be deposited with the State Treasurer for credit to the State General Fund.

7. A captive insurer that is issued a license pursuant to this chapter after July 1, 2003, is entitled to receive a nonrefundable credit of \$5,000 applied against the aggregate taxes owed by the captive insurer for the first year in which the captive insurer incurs any liability for the payment of taxes pursuant to this section. A captive insurer is entitled to a nonrefundable credit pursuant to this section not more than once after the captive insurer is initially licensed pursuant to this chapter.

8. As used in this section, unless the context otherwise requires:

(a) "Common ownership and control" means:

(1) In the case of a stock insurer, the direct or indirect ownership of 80 percent or more of the outstanding voting stock of two or more corporations by the same member or members.

(2) In the case of a mutual insurer, the direct or indirect ownership of 80 percent or more of the surplus and the voting power of two or more corporations by the same member or members.

(b) "Net direct premiums" means the direct premiums collected or contracted for on policies or contracts of insurance written by a captive insurer during the preceding calendar year, less the amounts paid to policyholders as return premiums, including dividends on unabsorbed premiums or premium deposits returned or credited to policyholders.

**Sec. 159.97.** NRS 695A.550 is hereby amended to read as follows:

695A.550 Every society organized or licensed under this chapter is hereby declared to be a charitable and benevolent institution, and is exempt from every state, county, district,



municipal and school tax other than *the fee imposed pursuant to sections 2 to 62, inclusive, of this act and* taxes on real property and office equipment.

**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, regardless of when the Department makes the determination that the person failed to file a report or pay the state business license fee, 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.** 1. 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 and which conflict or are inconsistent with the provisions of this act, are void, unless those regulations are amended before July 1, 2015, to be consistent with the provisions of this act.

2. 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, and which are not in conflict or inconsistent with the provisions of this act, 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



- 1 (b) On July 1, 2015, for all other purposes.  
2 2. Section 69 of this act expires by limitation on June 30, 2036.

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LEADLINES OF REPEALED SECTIONS

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- 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.  
76.120 Limitation on number of licenses natural person is  
required to obtain.  
76.130 Annual renewal of license: Fee; notice; penalty for  
late payment.  
76.140 Regulations.  
76.150 Deposit of proceeds in State General Fund.  
76.160 Confidentiality of records and files of Secretary of  
State.  
76.170 Enforcement of provisions: Revocation or  
suspension of license; denial of new license.  
76.180 Penalty for willfully failing or neglecting to obtain  
or renew state business license; enforcement; regulations.

