

Senate Bill No. 59—Committee on Judiciary

CHAPTER.....

AN ACT relating to business; declaring certain records to be confidential; revising provisions governing the state business portal; revising provisions governing applications for certain authorizations to conduct a business in this State issued by state and local agencies and health districts; revising provisions governing the state business license; requiring the Secretary of State to issue unique business identification numbers under certain circumstances; revising provisions governing the issuance of certain licenses by incorporated cities and counties; removing the prohibition against a county clerk refusing to accept for filing certain business certificates in certain circumstances; revising provisions governing the disclosure of certain information by the Employment Security Division of the Department of Employment, Training and Rehabilitation; repealing certain provisions relating to the collection of information from businesses seeking certain authorizations to conduct business in this State; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, the Secretary of State is required to establish the state business portal to facilitate interaction among businesses and governmental agencies in this State by allowing businesses to conduct necessary transactions with governmental agencies in this State through the state business portal. (NRS 75A.100) **Section 4** of this bill requires the Secretary of State to: (1) establish common business registration information that is used by state and local agencies and health districts to conduct necessary transactions with businesses in this State; and (2) cause the state business portal to provide common business registration information to state and local agencies and health districts that conduct necessary transactions with businesses in this State. **Section 4** further authorizes state and local agencies and health districts to: (1) integrate their electronic applications processes into the state business portal; (2) use the state business portal to accept and disseminate common business registration information that is needed by the state or local agency or health district to issue a license, certificate, registration, permit or similar type of authorization to conduct a business in this State or to engage in an occupation or profession in this State; (3) make available on the Internet applications for a license, certificate, registration, permit or similar type of authorization to conduct a business in this State or to engage in an occupation or profession in this State and to integrate such applications into the state business portal; and (4) meet certain other requirements related to participation in the state business portal. However, **section 4** also specifies that a state or local agency or health district is not required to disseminate or release information if such action would result in the state or local agency or health district violating any provision of state or federal law relating to the confidentiality of the information. **Section 3** of this bill deems that the records and files collected as common business registration



information by the Secretary of State are confidential and privileged unless an exception applies.

Section 5 of this bill requires the Secretary of State to assign a unique business identification number to each business entity organized in this State and to each person who is issued a state business registration or who claims to be excluded or exempt from the requirement to obtain a state business registration. Under **section 4**: (1) the Secretary of State must cause the state business portal to interface with the system used by the Secretary of State to assign business identification numbers; and (2) state and local agencies and health districts that issue licenses, certificates, registrations, permits or similar types of authorization to conduct a business in this State or to engage in an occupation or profession in this State must require an applicant for such a license, certificate, registration or permit to include the applicant's business identification number on the application.

Sections 7 and 8 of this bill amend provisions governing city and county business licenses so that certain information regarding industrial insurance is provided through the state business portal. **Section 9** of this bill removes the provision from existing law which prohibits a county clerk, in certain circumstances, from refusing to accept for filing a certificate or renewal certificate concerning persons doing business in this State under an assumed or fictitious name that is filed by a foreign artificial person or persons. **Section 10** of this bill authorizes the Employment Security Division of the Department of Employment, Training and Rehabilitation to make certain information available to the Secretary of State for certain purposes related to operating and maintaining the state business portal. **Section 12** of this bill repeals certain provisions relating to: (1) the coordination of the collection of certain information and forms from businesses by state agencies and local governments; and (2) the affidavit required to be filed by an applicant who wishes to obtain a local business license to sell certain retail merchandise. **Sections 4.3, 4.6, 6.5 and 7.5** of this bill change the term "state business license" to "state business registration."

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

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

Section 1. Chapter 75A of NRS is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this act.

Sec. 2. *As used in this chapter, unless the context otherwise requires, "health district" means a health district created pursuant to NRS 439.362 or 439.370.*

Sec. 3. 1. *Except as otherwise provided in subsection 2 and NRS 239.0115, the records and files collected by the Secretary of State pursuant to paragraph (f) of subsection 2 of NRS 75A.100 are confidential and privileged. The Secretary of State and any employee of the Secretary of State who is authorized to view or use the information in such records or files:*



(a) Shall not disclose any information obtained from such records or files other than specific information contained in the record or file that is deemed a public record; and

(b) May not be required to produce any of the records, files and information for the inspection of any person or governmental entity or for use in any action or proceeding.

2. The records and files collected pursuant to paragraph (f) of subsection 2 of NRS 75A.100 are not confidential and privileged in the following cases:

(a) Testimony by the Secretary of State or any employee of the Secretary of State and the production of records, files and information on behalf of the Secretary of State or a person in any action or proceeding before the Secretary of State or a court in this State if that testimony or the records, files or information, or the facts shown thereby, are directly involved in the action or proceeding.

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

(c) Publication by a governmental agency of statistics so classified as to prevent the identification of a particular business or document.

(d) Exchanges of information with the Secretary of State or a federal agency in accordance with any agreement made and provided for in such cases or disclosure in confidence to any federal agency that requests the information for use by the agency in a civil or criminal investigation or prosecution.

(e) Disclosure in confidence to the Attorney General or other legal representative of the State or a federal agency in connection with an action or proceeding relating to a taxpayer, or to any agency of this or any other state or the Federal Government charged with the administration or enforcement of laws relating to workers' compensation, unemployment compensation, public assistance, taxation, labor or gaming or which issues licenses, certificates, registrations, permits or similar types of authorization to conduct a business in this State.

(f) Disclosure by the Secretary of State for the purpose of collection of a debt, fee or obligation owed to the Secretary of State.

(g) A business that submits information to the state business portal and agrees to a provision authorizing the release of information contained in the records and files of the state business portal for a purpose which must be specified in the provision.



Sec. 4. NRS 75A.100 is hereby amended to read as follows:

75A.100 1. The Secretary of State shall provide for the establishment of a state business portal to facilitate interaction among businesses and governmental agencies in this State by allowing businesses to conduct necessary transactions with governmental agencies in this State through use of the state business portal.

2. The Secretary of State shall:

(a) Establish, through cooperative efforts ~~and~~ *and consultation with representatives of state agencies, local governments, health districts and businesses*, the standards and requirements necessary to design, build and implement the state business portal;

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

(c) Authorize a state or local agency to participate in the state business portal if the Secretary of State determines that the agency meets the standards and requirements necessary for such participation ~~and~~ *and the agency has entered into an agreement for access to the state business portal with the Secretary of State;*

(d) Determine the appropriate requirements to be used by businesses and governmental agencies conducting transactions through use of the state business portal;

(e) *Cause the state business portal to interface with the system established by the Secretary of State to assign business identification numbers;*

(f) *For the purpose of coordinating the collection of common information from businesses using the state business portal:*

(1) *Establish common business registration information to be collected from businesses by state and local agencies and health districts which issue licenses, certificates, registrations, permits or similar types of authorization to conduct a business in this State, which collect taxes or fees or which conduct other necessary transactions with businesses in this State; and*

(2) *Cause the state business portal to exchange the common business registration information among state and local agencies and health districts which participate in the state business portal and which use the common business registration information to issue licenses, certificates, registrations, permits or similar types of authorization to conduct a business in this State, to collect taxes or fees or to conduct other necessary transactions with businesses in this State;*

(g) In carrying out the provisions of this section, consult with the Executive Director of the Office of Economic Development to



ensure that the activities of the Secretary of State are consistent with the State Plan for Economic Development developed by the Executive Director pursuant to subsection 2 of NRS 231.053; and

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

3. Each state agency or health district that issues a license, certificate, registration, permit or similar type of authorization to conduct a business in this State may, to the extent practicable, and each local agency that issues a license, certificate, registration, permit or similar type of authorization to conduct a business in the jurisdiction of the local agency may, as approved by the governing body of the local government:

(a) Make available on its Internet website any of its applications for a license, certificate, registration, permit or similar type of authorization to conduct a business in this State.

(b) Accept the electronic transfer of common business registration information from the state business portal for use in any electronic application for a license, certificate, registration, permit or similar type of authorization to conduct a business in this State or for use in an application processing system.

(c) Integrate with the state business portal any of its applications for a license, certificate, registration, permit or similar type of authorization to conduct a business in this State. As used in this paragraph, “integrate” means to consolidate an electronic application process so that it is capable of collecting and disseminating information to a state or local agency or health district for the processing of the application for a license, certificate, registration, permit or similar type of authorization to conduct a business in this State.

(d) Allow for the acceptance of an electronic signature for a declaration or affirmation under penalty of perjury or as provided for in statute.

(e) Require an applicant for a license, certificate, registration, permit or similar type of authorization to conduct a business in this State to include in the application the applicant’s business identification number.

(f) Ensure that the state or local agency or health district, as applicable, is capable of using the state business portal to accept and disseminate to participating state and local agencies and health districts the common business registration information established pursuant to subparagraph (1) of paragraph (f) of subsection 2 which is needed by the state or local agency or health



district to issue a license, certificate, registration, permit or similar type of authorization to conduct a business in this State.

(g) Establish and maintain its rules, data and processes relating to businesses in accordance with the agreement entered into by the state or local agency or health district pursuant to paragraph (c) of subsection 2 and any corresponding technical documentation.

4. The provisions of subsection 3 do not require a state or local agency or health district to:

(a) Disseminate or release information if such action would result in the state or local agency or health district violating any provision of state or federal law relating to the confidentiality of the information.

(b) Upgrade its information technology system or incur significant expense to comply with the provisions of this section.

5. Except as otherwise provided in NRS 239.0115, all records containing technical specifications, processing protocols or programmatic or system architecture of the state business portal, and any other records containing information the disclosure of which would endanger the security of the state business portal, or proprietary information related to the functions, operations, processes or architecture of the state business portal, are deemed confidential and privileged.

6. As used in this section:

(a) “Business identification number” means the number assigned by the Secretary of State pursuant to section 5 of this act to an entity organized pursuant to this title or to a person who is issued a state business registration or who claims to be excluded or exempt from the requirement to obtain a state business registration pursuant to chapter 76 of NRS.

(b) “Disseminate” means to distribute in an electronic format that is capable of being accepted by participating state and local agencies and health districts and used by participants as the common business registration information used to issue a license, certificate, registration, permit or similar type of authorization, to collect taxes or fees or to conduct other necessary transactions with businesses in this State.

Sec. 4.3. NRS 76.030 is hereby amended to read as follows:

76.030 “State business ~~license~~ **registration**” means the ~~business license~~ **registration** required pursuant to this chapter.



Sec. 4.6. NRS 76.100 is hereby amended to read as follows:

76.100 1. A person shall not conduct a business in this State unless and until the person obtains a state business ~~license~~ **registration** issued by the Secretary of State. If the person is:

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

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

2. An application for a state business ~~license~~ **registration** must:

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

(b) Set forth the name under which the applicant transacts or intends to transact business, or if the applicant is an entity organized pursuant to this title and on file with the Secretary of State, the exact name on file with the Secretary of State, the ~~entity~~ **business identification** number as assigned by the Secretary of State ~~[-if known,]~~ **pursuant to section 5 of this act**, and the location in this State of the place or places of business;

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

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

➔ If the applicant is an entity organized pursuant to this title and on file with the Secretary of State and the applicant has no location in this State of its place of business, the address of its registered agent shall be deemed to be the location in this State of its place of business.

3. The application 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~~ **registration** is defective in any respect or the fee required by this section is not paid, the Secretary of State may return the application for correction or payment.



5. The state business ~~license~~ **registration** required to be obtained pursuant to 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. For the purposes of this chapter, a person shall be deemed to conduct a business in this State if a business for which the person is responsible:

(a) Is organized pursuant to this title, other than a business organized pursuant to:

(1) Chapter 82 or 84 of NRS; or

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

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

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

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

7. As used in this section, “registered agent” has the meaning ascribed to it in NRS 77.230.

Sec. 5. Chapter 225 of NRS is hereby amended by adding thereto a new section to read as follows:

For the purpose of establishing the identity of an entity organized pursuant to title 7 of NRS or a person who is issued a state business registration pursuant to chapter 76 of NRS or who claims to be excluded or exempt from the requirement to obtain a state business registration pursuant to NRS 76.105, the Secretary of State shall assign a unique business identification number to each such entity or person.

Sec. 6. 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, **75A.100**, 76.160, 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413, 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345, 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270, 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280, 119A.280, 119A.653, 119B.370, 119B.382, 120A.690, 125.130, 125B.140, 126.141, 126.161, 126.163, 126.730, 127.007, 127.057, 127.130, 127.140, 127.2817, 130.312, 159.044, 172.075, 172.245, 176.015, 176.0625, 176.09129, 176.156, 176A.630, 178.39801, 178.4715, 178.5691, 179.495, 179A.070, 179A.165, 179A.450, 179D.160, 200.3771, 200.3772, 200.5095, 200.604, 202.3662, 205.4651, 209.392, 209.3925, 209.419, 209.521,



211A.140, 213.010, 213.040, 213.095, 213.131, 217.105, 217.110, 217.464, 217.475, 218E.625, 218F.150, 218G.130, 218G.240, 218G.350, 228.270, 228.450, 228.495, 228.570, 231.069, 233.190, 237.300, 239.0105, 239.0113, 239B.030, 239B.040, 239B.050, 239C.140, 239C.210, 239C.230, 239C.250, 239C.270, 240.007, 241.020, 241.030, 242.105, 244.264, 244.335, 250.087, 250.130, 250.140, 250.150, 268.095, 268.490, 268.910, 271A.105, 281.195, 281A.350, 281A.440, 281A.550, 284.4068, 286.110, 287.0438, 289.025, 289.080, 289.387, 293.5002, 293.503, 293.558, 293B.135, 293D.510, 331.110, 332.061, 332.351, 333.333, 333.335, 338.070, 338.1379, 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205, 353A.085, 353A.100, 353C.240, 360.240, 360.247, 360.255, 360.755, 361.044, 361.610, 365.138, 366.160, 368A.180, 372A.080, 378.290, 378.300, 379.008, 386.655, 387.626, 387.631, 388.5275, 388.528, 388.5315, 388.750, 391.035, 392.029, 392.147, 392.264, 392.271, 392.652, 392.850, 394.167, 394.1698, 394.447, 394.460, 394.465, 396.3295, 396.405, 396.525, 396.535, 398.403, 408.3885, 408.3886, 412.153, 416.070, 422.290, 422.305, 422A.320, 422A.350, 425.400, 427A.1236, 427A.872, 432.205, 432B.175, 432B.280, 432B.290, 432B.407, 432B.430, 432B.560, 433.534, 433A.360, 439.270, 439.840, 439B.420, 440.170, 441A.195, 441A.220, 441A.230, 442.330, 442.395, 445A.665, 445B.570, 449.209, 449.245, 449.720, 453.1545, 453.720, 453A.610, 453A.700, 458.055, 458.280, 459.050, 459.3866, 459.555, 459.7056, 459.846, 463.120, 463.15993, 463.240, 463.3403, 463.3407, 463.790, 467.1005, 467.137, 481.063, 482.170, 482.5536, 483.340, 483.363, 483.800, 484E.070, 485.316, 503.452, 522.040, 534A.031, 561.285, 571.160, 584.583, 584.655, 598.0964, 598.0979, 598.098, 598A.110, 599B.090, 603.070, 603A.210, 604A.710, 612.265, 616B.012, 616B.015, 616B.315, 616B.350, 618.341, 618.425, 622.310, 623.131, 623A.353, 624.110, 624.265, 624.327, 625.425, 625A.185, 628.418, 629.069, 630.133, 630.30665, 630.336, 630A.555, 631.368, 632.121, 632.125, 632.405, 633.283, 633.301, 633.524, 634.212, 634.214, 634A.185, 635.158, 636.107, 637.085, 637A.315, 637B.288, 638.087, 638.089, 639.2485, 639.570, 640.075, 640A.220, 640B.730, 640C.400, 640C.745, 640C.760, 640D.190, 640E.340, 641.090, 641A.191, 641B.170, 641C.760, 642.524, 643.189, 644.446, 645.180, 645.625, 645A.050, 645A.082, 645B.060, 645B.092, 645C.220, 645C.225, 645D.130, 645D.135, 645E.300, 645E.375, 645G.510, 645H.320, 645H.330, 647.0945, 647.0947, 648.033, 648.197, 649.065, 649.067, 652.228, 654.110, 656.105, 661.115, 665.130, 665.133, 669.275, 669.285, 669A.310, 671.170, 673.430, 675.380, 676A.340,



676A.370, 677.243, 679B.122, 679B.152, 679B.159, 679B.190, 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.280, 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306, 687A.110, 687A.115, 687C.010, 688C.230, 688C.480, 688C.490, 692A.117, 692C.190, 692C.420, 693A.480, 693A.615, 696B.550, 703.196, 704B.320, 704B.325, 706.1725, 710.159, 711.600 **H** and **section 3 of this act and** sections 35, 38 and 41 of chapter 478, Statutes of Nevada 2011 and section 2 of chapter 391, Statutes of Nevada 2013 and unless otherwise declared by law to be confidential, all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records. Any such copies, abstracts or memoranda may be used to supply the general public with copies, abstracts or memoranda of the records or may be used in any other way to the advantage of the governmental entity or of the general public. This section does not supersede or in any manner affect the federal laws governing copyrights or enlarge, diminish or affect in any other manner the rights of a person in any written book or record which is copyrighted pursuant to federal law.

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

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

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

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

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



Sec. 6.5. 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~~ **registration** pursuant to chapter 76 of NRS. 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; or



(b) Provides to the county license board the ~~entity~~ **business identification** number of the applicant assigned by the Secretary of State **pursuant to section 5 of this act** 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.

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~~ **business identification** number of the applicant assigned by the Secretary of State **pursuant to section 5 of this act** 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. 7. NRS 244.33505 is hereby amended to read as follows:

244.33505 1. In a county in which a license to engage in a business is required, the board of county commissioners shall not issue such a license unless the applicant for the license:

(a) Signs an affidavit affirming that the business:

(1) Has received coverage by a private carrier as required pursuant to chapters 616A to 616D, inclusive, and chapter 617 of NRS;

(2) Maintains a valid certificate of self-insurance pursuant to chapters 616A to 616D, inclusive, of NRS;

(3) Is a member of an association of self-insured public or private employers; or

(4) Is not subject to the provisions of chapters 616A to 616D, inclusive, or chapter 617 of NRS; or

(b) If the applicant submits his or her application electronically, attests to his or her compliance with the provisions of paragraph (a).

2. In a county in which such a license is not required, the board of county commissioners shall require a business, when applying for a post office box, to submit to the board the affidavit or attestation required by subsection 1.

3. ~~Each~~ *Except as otherwise provided in this subsection, each* board of county commissioners shall submit to the Administrator of the Division of Industrial Relations of the Department of Business and Industry monthly a ~~list~~ *report* of the names of those businesses which have submitted an affidavit or



attestation required by subsections 1 and 2. *A board of county commissioners is not required to include in the monthly report the name of a business which has submitted an attestation electronically via the state business portal.*

4. ~~Upon~~ *Except as otherwise provided in subsection 5, upon* receiving an affidavit ~~for attestation~~ required by this section, a board of county commissioners shall provide the owner of the business with a document setting forth the rights and responsibilities of employers and employees to promote safety in the workplace, in accordance with regulations adopted by the Division of Industrial Relations of the Department of Business and Industry pursuant to NRS 618.376.

5. *If a business submits an attestation required by this section electronically via the state business portal, the state business portal shall provide the owner of the business with access to information setting forth the rights and responsibilities of employers and employees to promote safety in the workplace, in accordance with regulations adopted by the Division of Industrial Relations of the Department of Business and Industry pursuant to NRS 618.376.*

6. *As used in this section, “state business portal” means the state business portal established pursuant to chapter 75A of NRS.*

Sec. 7.5. NRS 268.095 is hereby amended to read as follows:

268.095 1. Except as otherwise provided in subsection 4 and NRS 268.0951, the city council or other governing body of each incorporated city in this State, whether organized under general law or special charter, may:

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

4. The city council or other governing body of an incorporated city shall not require a person to obtain a license or pay a license tax on the sole basis that the person is a professional. As used in this subsection, “professional” means a person who:

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

(b) Practices his or her profession for any type of compensation as an employee.

5. The city licensing agency shall provide upon request an application for a state business ~~license~~ **registration** pursuant to chapter 76 of NRS. 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; or

(b) Provides to the city licensing agency the ~~{entity}~~ **business identification** number of the applicant assigned by the Secretary of State **pursuant to section 5 of this act** 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.

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}~~ **business identification** number of the applicant assigned by the Secretary of State **pursuant to section 5 of this act** 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. 8. NRS 268.0955 is hereby amended to read as follows:

268.0955 1. In an incorporated city in which a license to engage in a business is required, the city council or other governing body of the city shall not issue such a license unless the applicant for the license:

(a) Signs an affidavit affirming that the business:

(1) Has received coverage by a private carrier as required pursuant to chapters 616A to 616D, inclusive, and chapter 617 of NRS;

(2) Maintains a valid certificate of self-insurance pursuant to chapters 616A to 616D, inclusive, of NRS;

(3) Is a member of an association of self-insured public or private employers; or

(4) Is not subject to the provisions of chapters 616A to 616D, inclusive, or chapter 617 of NRS; or

(b) If the applicant submits his or her application electronically, attests to his or her compliance with the provisions of paragraph (a).



2. In an incorporated city in which such a license is not required, the city council or other governing body of the city shall require a business, when applying for a post office box, to submit to the governing body the affidavit or attestation required by subsection 1.

3. ~~{Each}~~ *Except as otherwise provided in this subsection, each* city council or other governing body of an incorporated city shall submit to the Administrator of the Division of Industrial Relations of the Department of Business and Industry monthly a ~~{list}~~ *report* of the names of those businesses which have submitted an affidavit or attestation required by subsections 1 and 2. *A city council or other governing board of an incorporated city is not required to include in the monthly report the name of a business which has submitted an attestation electronically via the state business portal.*

4. ~~{Upon}~~ *Except as otherwise provided in subsection 5, upon* receiving an affidavit ~~{or attestation}~~ required by this section, the city council or other governing body of an incorporated city shall provide the applicant with a document setting forth the rights and responsibilities of employers and employees to promote safety in the workplace in accordance with regulations adopted by the Division of Industrial Relations of the Department of Business and Industry pursuant to NRS 618.376.

5. *If a business submits an attestation required by this section electronically via the state business portal, the state business portal shall provide the owner of the business with access to information setting forth the rights and responsibilities of employers and employees to promote safety in the workplace, in accordance with regulations adopted by the Division of Industrial Relations of the Department of Business and Industry pursuant to NRS 618.376.*

6. *As used in this section, "state business portal" means the state business portal established pursuant to chapter 75A of NRS.*

Sec. 9. NRS 602.020 is hereby amended to read as follows:

602.020 1. A certificate filed pursuant to NRS 602.010 or a renewal certificate filed pursuant to NRS 602.035 must state the assumed or fictitious name under which the business is being conducted or is intended to be conducted, and if conducted by:

(a) A natural person:

(1) His or her full name;

(2) The street address of his or her residence or business; and

(3) If the mailing address is different from the street address, the mailing address of his or her residence or business;

(b) An artificial person:



- (1) Its name; and
 - (2) Its mailing address;
 - (c) A general partnership:
 - (1) The full name of each partner who is a natural person;
 - (2) The street address of the residence or business of each partner who is a natural person;
 - (3) If the mailing address is different from the street address, the mailing address of the residence or business of each partner who is a natural person; and
 - (4) If one or more of the partners is an artificial person described in paragraph (b), the information required by paragraph (b) for each such partner; or
 - (d) A trust:
 - (1) The full name of each trustee of the trust;
 - (2) The street address of the residence or business of each trustee of the trust; and
 - (3) If the mailing address is different from the street address, the mailing address of the residence or business of each trustee of the trust.
2. The certificate must be:
- (a) Signed:
 - (1) In the case of a natural person, by that natural person;
 - (2) In the case of an artificial person, by an officer, director, manager, general partner, trustee or other natural person having the authority to bind the artificial person to a contract;
 - (3) In the case of a general partnership, by each of the partners who is a natural person and, if one or more of the partners is an artificial person described in subparagraph (2), by the person described in subparagraph (2); or
 - (4) In the case of a trust, by each of the trustees; and
 - (b) Notarized, unless the board of county commissioners of the county adopts an ordinance providing that the certificate may be filed without being notarized.
3. ~~No county clerk may refuse to accept for filing a certificate filed by a foreign artificial person or foreign artificial persons because the foreign artificial person or foreign artificial persons have not qualified to do business in this State under title 7 of NRS.~~
- 4.‡ As used in this section:
- (a) “Artificial person” means any organization organized under the law of the United States, any foreign country, or a state, province, territory, possession, commonwealth or dependency of the United States or any foreign country, and as to which the government, state, province, territory, possession, commonwealth or



dependency must maintain a record showing the organization to have been organized.

(b) ~~["Foreign artificial person" means an artificial person that is not organized under the laws of this State.~~

~~—(c)~~ "Record" means information which is inscribed on a tangible medium or which is stored in an electronic or other medium and is retrievable in perceivable form.

Sec. 10. 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 ~~[-]~~; **and**

(f) The Secretary of State to operate the state business portal established pursuant to chapter 75A of NRS for the purposes of verifying that data submitted via the portal has satisfied the necessary requirements established by the Division, and as necessary to maintain the technical integrity and functionality of the state business portal established pursuant to chapter 75A 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 the request is made and contain a statement signed by the proper authority of the local government certifying that the request is made to allow the proper authority to enforce a law to recover a debt or obligation owed to the local government. Except as otherwise provided in NRS 239.0115, the information obtained by 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 that local government. The Administrator may charge a reasonable fee for the cost of providing the requested information.

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

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



7. To further a current criminal investigation, the chief executive officer of any law enforcement agency of this State may submit a written request to the Administrator that the Administrator 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 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 such a request, the Administrator shall furnish the information requested. The Administrator may charge a fee to cover the actual costs of any related administrative expenses.

8. In addition to the provisions of subsection 5, the Administrator shall provide lists containing the names and addresses of employers, and information regarding the wages paid by each employer to the Department of Taxation, upon request, for use in verifying returns for the taxes imposed pursuant to chapters 363A and 363B of NRS. The Administrator may charge a fee to cover the actual costs of any related administrative expenses.

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

10. The Administrator may request the Comptroller of the Currency of the United States to cause an examination of the correctness of any return or report of any national banking association rendered pursuant to the provisions of this chapter, and may in connection with the request transmit any such report or



return to the Comptroller of the Currency of the United States as provided in section 3305(c) of the Internal Revenue Code of 1954.

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

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

Sec. 11. (Deleted by amendment.)

Sec. 12. NRS 237.180, 364.110 and 364.120 are hereby repealed.

Sec. 12.5. The Legislative Counsel shall:

1. In preparing the Nevada Revised Statutes, use the authority set forth in subsection 10 of NRS 220.120 to substitute appropriately the term "state business registration" for the term "state business license" as previously used, to substitute appropriately the terms "register," "registered" or "registration" for the terms "license," "licensed" or "licensing" as previously used in reference to the issuance of a state business license and to substitute appropriately the term "business identification number" for the term "state business license number" as previously used; and

2. In preparing supplements to the Nevada Administrative Code, substitute appropriately the term "state business registration" for the term "state business license" as previously used, substitute appropriately the terms "register," "registered" or "registration" for the terms "license," "licensed" or "licensing" as previously used in reference to the issuance of a state business license and substitute appropriately the term "business identification number" for the term "state business license number" as previously used.

Sec. 13. This act becomes effective on July 1, 2015.

