STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
*Governor*

GEORGE KELESIS
*Chair, Nevada Tax Commission*

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*Executive Director*

Posted September 22, 2026

# NOTICE OF INTENT TO ACT UPON A REGULATION

Notice of Hearing for the Adoption of

**LCB File No. R100-26**

**Nevada Tax Commission**

The Nevada Tax Commission will hold a Public Hearing at **9:00 a.m**. on **Thursday, October 22, 2026.** The purpose of the hearing is to receive comments from all interested parties regarding the adoption of the proposed permanent regulation that pertains to LCB File No. R100-26.

You may attend this meeting at the following location:

Nevada Department of Taxation
9850 Double R Blvd., Ste. 101
Reno, NV 89521

This meeting will also be available by zoom. Please use the link below to join the webinar:
https://us02web.zoom.us/j/84271615213

Or One tap mobile:
+17193594580,,84271615213# US
+12532050468,,84271615213# US

Or join by phone:
Dial (for higher quality, dial a number based on your current location):
+1 719 359 4580 US or +1 253 205 0468 US or +1 253 215 8782 US (Tacoma) or +1 346 248 7799 US (Houston) or +1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York)

Webinar ID: 842 7161 5213

International numbers available: https://us02web.zoom.us/u/kceonA0UDT

The following information is provided pursuant to the requirements of NRS 233B.0603:

1. Need and purpose of the proposed permanent regulations or amendments

LCB File No. R100-26, establishes requirements related to commerce tax; designates the edition of the North American Industry Classification System applicable to certain regulations; requires the Department of Taxation to provide certain notice regarding the applicability of new editions of the North American Industry Classification System to the calculation of the commerce tax; and provides other matters properly relating thereto.

This proposed permanent regulation is necessary to ensure consistent application of the North American Industry Classification System (NAICS) within the commerce tax framework by formally designating that the edition used in regulation matches the edition adopted in statute. It further establishes a clear requirement for the Department of Taxation to provide public notice when a new NAICS edition cannot be implemented without legislative action because it would alter existing business classifications. This clarification promotes uniform administration of the commerce tax, enhances transparency for taxpayers, and supports compliance with statutory requirements governing the adoption of revised NAICS editions.

2. How to obtain the approved or revised text of proposed permanent regulations prepared by LCB

You may obtain a copy of the proposed permanent regulation by writing to the Nevada Department of Taxation, 3850 Arrowhead Drive, Carson City, Nevada 89706; or by calling the office at (775) 684-2041. The proposed permanent regulation is also available for review and download on the Department of Taxation's website at https://tax.nv.gov/ or on the Nevada Legislature's website at https://www.leg.state.nv.us/.

3. Methods used in determining the impact on a small business

The agency used informed, reasonable judgment in determining that there will not be an impact on small businesses. The Department prepared a small business impact questionnaire that was forwarded to the Department's Interested Parties List. No comment was returned by members of the public.

The Department will continue to accept input on the impact of the proposed permanent regulation on small businesses through the regulatory process.

The Department will hold a workshop on September 29, 2026, for members of the public to state their concerns and submit correspondence regarding the proposed permanent regulation.

4. Estimated economic effect of the proposed permanent regulation on businesses and the public

   a. Adverse and beneficial effects

The proposed permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial economic effects on small businesses or the public.

   b. Immediate and Long-Term effects

The proposed permanent regulation does not present any reasonable, foreseeable or anticipated immediate or long-term economic effects on small businesses or the public.

5. Cost for enforcement of the proposed permanent regulations

The proposed permanent regulation does not present any significant, foreseeable or anticipated cost or decrease in costs for enforcement.

6. Overlap or duplication of other state or local governmental agencies

The proposed permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

7. Regulation required by federal law

Not Applicable.

8. More stringent than federal regulations

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

9. New or increases in existing fees

The proposed permanent does not include new fees or increase an existing fee.

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Persons wishing to comment on the proposed action of the Nevada Tax Commission may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, Nevada 89706. Written submissions must be received at least two weeks prior to the above scheduled public hearing.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.

**A copy of the Notice and the proposed permanent regulation to be adopted and/or amended is on file and has been posted at the following location:** The Department of Taxation - 3850 Arrowhead Drive, Carson City, Nevada 89706. Members of the public may inspect these documents during regular business hours at the above location. Additional copies of the notice and proposed permanent regulation to be adopted and/or amended are available at the below locations.

The text of the proposed permanent regulation will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

**Notice has been EMAILED for posting at the following locations:**
Department of Taxation - 9850 Double R. Blvd, Ste. 101, Reno, Nevada, 89521; Department of Taxation - 700 E. Warm Springs Rd, Ste 200, Las Vegas, Nevada, 89119; The Nevada State Library -100 Stewart Street, Carson City, Nevada; Interested Parties Group maintained by the Department. Notice of this meeting was posted on the Department of Taxation website at https://tax.nv.gov/, on the Legislative website at https://www.leg.state.nv.us/, and the Nevada Public Notice Website at https://notice.nv.gov/.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify Kari Skalsky at 775-684-2041 or kskalsky@tax.state.nv.us at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the meeting room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2041 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request to kskalsky@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2041 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de kskalsky@tax.state.nv.us.

**PROPOSED REGULATION OF**

**THE NEVADA TAX COMMISSION**

**LCB File No. R100-26**

May 21, 2026

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

AUTHORITY: § 1, NRS 360.090 and 363C.100.

A REGULATION relating to commerce tax; designating the edition of the North American Industry Classification System applicable to certain regulations; requiring the Department of Taxation to provide certain notice regarding the applicability of new editions of the North American Industry Classification System to the calculation of the commerce tax; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law imposes a commerce tax on the Nevada gross revenue of certain business entities whose Nevada gross revenue exceeds $4,000,000 in a taxable year, at a rate that is based on the industry in which a business entity is engaged. In classifying industries, existing law uses business categories from the North American Industry Classification System published by the Bureau of the Census of the United States Department of Commerce. (Chapter 363C of NRS) Existing law requires the Department of Taxation to review each new edition of the North American Industry Classification System. Generally, the most recent edition of the North American Industry Classification System is the edition which is applicable to the provisions of law governing the commerce tax. However, if the Department determines that the adoption of a new edition of the North American Industry Classification System would cause a business entity to be categorized in a different business category or would cause a business entity to no longer be categorized in the unclassified business category, the new edition of the North American Industry Classification System does not become effective unless legislation adopting the new edition is enacted by the Legislature and approved by the Governor. (NRS 363C.091)

This regulation provides that the edition of the North American Industry Classification System which is applicable to regulations governing the commerce tax is the same edition which is applicable to the provisions of statute governing the commerce tax. This regulation also requires the Department to publish a notice on its Internet website if a new edition of the North American Industry Classification System will not go into effect unless legislation adopting the new edition is enacted by the Legislature and approved by the Governor.

**Section 1.** Chapter 363C of NAC is hereby amended by adding thereto a new section to read as follows:

***1. Unless the context otherwise requires, for the purposes of this chapter, references to the "North American Industry Classification System" or "NAICS" are to the same edition of the North American Industry Classification System published by the Bureau of the Census of the United States Department of Commerce which is effective for the purposes of chapter 363C of NRS as provided by NRS 363C.091.***

***2. If the Department makes the determination pursuant to NRS 363C.091 that the adoption of a new edition of the North American Industry Classification System would cause a business entity to be categorized in a different business category than set forth in NRS 363C.310 to 363C.550, inclusive, or would cause a business entity categorized in the unclassified business category pursuant to NRS 363C.560 to be recategorized in a business category set forth in NRS 363C.310 to 363C.550, inclusive, the Department will post a notice on its Internet website that the new edition will not become effective unless legislation adopting the new edition is enacted by the Legislature and approved by the Governor.***