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ASSEMBLY BILL NO. 139—ASSEMBLYMEN DALY, KIRKPATRICK,  
BOBZIEN, BENITEZ-THOMPSON, HORNE; BUSTAMANTE  
ADAMS, CARLTON, DIAZ, FRIERSON, HEALEY,  
OHRENSCHALL, SPIEGEL AND SPRINKLE

FEBRUARY 18, 2013

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JOINT SPONSOR: SENATOR SMITH

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Referred to Committee on Government Affairs

SUMMARY—Revises provisions relating to the state business  
portal. (BDR 7-127)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

CONTAINS UNFUNDED MANDATE (§ 1)  
(NOT REQUESTED BY AFFECTED LOCAL GOVERNMENT)

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

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AN ACT relating to business; revising provisions governing the  
state business portal; requiring certain state and local  
agencies and health districts to use the state business  
portal for certain purposes; requiring certain persons who  
are not required to obtain a state business license to obtain  
a certificate of exemption from the Secretary of State;  
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; providing  
penalties; and providing other matters properly relating  
thereto.

**Legislative Counsel's Digest:**

- 1 Under existing law, the Secretary of State is required to establish the state
- 2 business portal to facilitate interaction among businesses and governmental
- 3 agencies in this State by allowing businesses to conduct necessary transactions with
- 4 governmental agencies in this State through the state business portal. (NRS
- 5 75A.100) **Section 1** of this bill requires the Secretary of State to: (1) establish
- 6 common business registration information that is used by state and local agencies



\* A B 1 3 9 \*

7 and health districts to conduct necessary transactions with businesses in this State;  
8 and (2) cause the state business portal to provide common business registration  
9 information to state and local agencies and health districts that conduct necessary  
10 transactions with businesses in this State. **Section 1** further requires state and local  
11 agencies and health districts to use the state business portal to: (1) collect business  
12 registration information that is needed by the state or local agency or health district  
13 to issue a license, certificate, registration, permit or similar type of authorization to  
14 conduct a business in this State or to engage in an occupation or profession in this  
15 State; and (2) to make available on the Internet applications for a license,  
16 certificate, registration, permit or similar type of authorization to conduct a business  
17 in this State or to engage in an occupation or profession in this State and to  
18 integrate such applications into the state business portal. Under **section 9** of  
19 this bill, a state or local agency or health district is not required to comply with  
20 **section 1** until January 1, 2014, unless the State Board of Examiners extends that  
21 deadline.

22 Under existing law, certain persons are excluded from the definition of  
23 "business" for the purposes of state business licenses and, thus, are not required to  
24 obtain a state business license. (NRS 76.020) **Section 2** of this bill requires these  
25 persons to obtain annually from the Secretary of State a certificate of exemption  
26 from the requirement to obtain a state business license. Under **section 2**, a person  
27 required to obtain a certificate of exemption must post the certificate conspicuously  
28 at his or her establishment or place of business and is subject to a penalty of not  
29 more than \$250 if the person fails to do so. **Section 3** of this bill provides that a  
30 person required to obtain a state business license must post the state business  
31 license conspicuously at his or her establishment or place of business and is subject  
32 to a penalty of not more than \$250 if the person fails to do so.

33 **Section 4** of this bill requires the Secretary of State to assign a unique business  
34 identification number to each business entity organized in this State and to each  
35 person issued a state business license or a certificate of exemption from the  
36 requirement to obtain a state business license. Under **section 1**: (1) the Secretary of  
37 State must cause the state business portal to interface with the system used by the  
38 Secretary of State to assign business identification numbers; and (2) state and local  
39 agencies and health districts that issue licenses, certificates, registrations, permits or  
40 similar types of authorization to conduct a business in this State or to engage in an  
41 occupation or profession in this State must require applicants for such a license,  
42 certificate, registration or permit to include the business identification number on  
43 the application. **Sections 2 and 3** require that a state business license or certificate  
44 of exemption include the business identification number assigned to the holder of  
45 the license or certificate.

46 **Sections 5 and 6** of this bill amend provisions governing city and county  
47 business licenses so that certain information regarding industrial insurance is  
48 provided through the state business portal. **Section 7** of this bill provides that the  
49 affidavit required by existing law to obtain a local business license to sell certain  
50 retail merchandise must include a statement that the applicant has a current state  
51 business license and the applicant's business identification number.



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

1       **Section 1.** NRS 75A.100 is hereby amended to read as  
2 follows:

3       75A.100 1. The Secretary of State shall provide for the  
4 establishment of a state business portal to facilitate interaction  
5 among businesses and governmental agencies in this State by  
6 allowing businesses to conduct necessary transactions with  
7 governmental agencies in this State through use of the state business  
8 portal.

9       2. The Secretary of State shall:

10       (a) Establish, through cooperative efforts, the standards and  
11 requirements necessary to design, build and implement the state  
12 business portal;

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

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

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

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

25       (f) *For the purpose of coordinating the collection of*  
26 *information from businesses by state and local agencies and*  
27 *health districts:*

28           (1) *Establish common business registration information*  
29 *that is required to be collected from businesses by state and local*  
30 *agencies and health districts that collect taxes or fees or that*  
31 *conduct other necessary transactions with businesses in this State;*  
32 *and*

33           (2) *Cause the state business portal to provide the common*  
34 *business registration information to state and local agencies and*  
35 *health districts which participate in the state business portal and*  
36 *which use the common business registration information to collect*  
37 *taxes or fees or conduct other necessary transactions with*  
38 *businesses in this State;*

39       (g) In carrying out the provisions of this section, consult with  
40 the Executive Director of the Office of Economic Development to  
41 ensure that the activities of the Secretary of State are consistent with



1 the State Plan for Economic Development developed by the  
2 Executive Director pursuant to subsection 2 of NRS 231.053; and  
3 ~~(f)~~ (h) Adopt such regulations and take any appropriate action  
4 as necessary to carry out the provisions of this chapter.

5 **3. Each state or local agency or health district that issues any**  
6 **license, certificate, registration, permit or similar type of**  
7 **authorization to conduct a business in this State or to engage in an**  
8 **occupation or profession in this State shall:**

9 (a) *To the extent practicable, make available on its Internet*  
10 *website any application for a license, certificate, registration,*  
11 *permit or similar type of authorization to conduct a business in*  
12 *this State or to engage in an occupation or profession in this State*  
13 *and integrate those applications into the state business portal;*

14 (b) *Require an applicant for a license, certificate, registration,*  
15 *permit or similar type of authorization to conduct a business in*  
16 *this State or to engage in an occupation or profession in this State*  
17 *to include in the application the applicant's business identification*  
18 *number; and*

19 (c) *Ensure that the state or local agency or health district, as*  
20 *applicable, is capable of using the state business portal to collect*  
21 *the common business registration information established*  
22 *pursuant to subparagraph (1) of paragraph (f) of subsection 2*  
23 *which is needed by the state or local agency or health district to*  
24 *issue a license, certificate, registration, permit or similar type of*  
25 *authorization to conduct a business in this State or to engage in an*  
26 *occupation or profession in this State.*

27 **4. As used in this section:**

28 (a) *"Business identification number" means the number*  
29 *assigned by the Secretary of State pursuant to section 4 of this act*  
30 *to an entity organized pursuant to this title or to a person who is*  
31 *issued a state business license pursuant to chapter 76 of NRS or a*  
32 *certificate of exemption from the requirement to obtain a state*  
33 *business license pursuant to section 2 of this act.*

34 (b) *"Health district" means a health district created pursuant*  
35 *to NRS 439.362 or 439.370.*

36 **Sec. 2.** Chapter 76 of NRS is hereby amended by adding  
37 thereto a new section to read as follows:

38 **1.** *A person who is not required to obtain a state business*  
39 *license pursuant to paragraphs (b) to (f), inclusive, of subsection 2*  
40 *of NRS 76.020 or NRS 680B.020 must obtain a certificate of*  
41 *exemption from the Secretary of State pursuant to this section.*

42 **2.** *An application for a certificate of exemption must be made*  
43 *upon a form prescribed by the Secretary of State and include any*  
44 *information that the Secretary of State deems necessary to*  
45 *determine whether the applicant is exempt from the requirements*



1 *to obtain a state business license pursuant to paragraphs (b) to (f),*  
2 *inclusive, of subsection 2 of NRS 76.020 or NRS 680B.020.*

3 *3. The application must be signed pursuant to NRS 239.330*  
4 *by:*

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

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

7 *(c) A general partner of a limited partnership.*

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

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

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

13 *4. If the application for a certificate of exemption is defective*  
14 *in any respect, the Secretary of State may return the application*  
15 *for correction.*

16 *5. A certificate of exemption issued pursuant to this section*  
17 *must contain the business identification number assigned by the*  
18 *Secretary of State pursuant to section 4 of this act.*

19 *6. A certificate of exemption must be renewed annually. A*  
20 *person who applies for the renewal of a certificate of exemption*  
21 *must submit the application for renewal:*

22 *(a) If the person is an entity required to file an annual list with*  
23 *the Secretary of State pursuant to this title, at the time the person*  
24 *submits the annual list to the Secretary of State, unless the person*  
25 *submits a certificate or other form evidencing the dissolution of*  
26 *the entity; or*

27 *(b) If the person is not an entity required to file an annual list*  
28 *with the Secretary of State pursuant to this title, on the last day of*  
29 *the month in which the anniversary date of issuance of the*  
30 *certificate of exemption occurs in each year, unless the person*  
31 *submits a written statement to the Secretary of State, at least 10*  
32 *days before that date, indicating that the person will not be*  
33 *conducting an activity for which a certificate of exemption must be*  
34 *obtained.*

35 *7. Every person required to obtain a certificate of exemption*  
36 *pursuant to this section shall post the certificate of exemption*  
37 *conspicuously at the person's establishment or place of business,*  
38 *and keep it so conspicuously posted until the certificate of*  
39 *exemption has expired or the person is no longer required to*  
40 *obtain a certificate of exemption. Any person who fails to post or*  
41 *keep posted a certificate of exemption as required by this section is*  
42 *subject to a penalty of not more than \$250 to be imposed by the*  
43 *Secretary of State.*

44 *8. If the Secretary of State discovers that a person has*  
45 *violated the requirements of subsection 7, the Secretary of State*



1 *shall send a written notice of the violation to the person. The*  
2 *written notice must state that the person may request a hearing by*  
3 *filing a written request for a hearing with the Secretary of State*  
4 *not later than 14 days after the written notice is sent. If the person*  
5 *files a request for a hearing with the Secretary of State not later*  
6 *than 14 days after written notice is sent, the Secretary of State*  
7 *must afford the person an opportunity for a hearing.*

8 **Sec. 3.** NRS 76.100 is hereby amended to read as follows:

9 76.100 1. A person shall not conduct a business in this State  
10 unless and until the person obtains a state business license issued by  
11 the Secretary of State. If the person is:

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

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

19 2. An application for a state business license must:

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

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

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

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

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

35 3. The application must be signed pursuant to NRS 239.330 by:

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

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

38 (c) A general partner of a limited partnership.

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

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

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

44 4. If the application for a state business license is defective in  
45 any respect or the fee required by this section is not paid, the



1 Secretary of State may return the application for correction or  
2 payment.

3 5. *A state business license issued pursuant to this section  
4 must contain the business identification number assigned by the  
5 Secretary of State pursuant to section 4 of this act.*

6 6. *Every person required to obtain a state business license  
7 pursuant to this section shall post such license conspicuously at  
8 the person's establishment or place of business, and keep it so  
9 conspicuously posted until the license has expired or the person  
10 ceases to transact such business. Any person who fails to post or  
11 keep posted a license as required by this section is subject to a  
12 penalty of not more than \$250 to be imposed by the Secretary of  
13 State.*

14 7. *If the Secretary of State discovers that a person has  
15 violated the requirements of subsection 6, the Secretary of State  
16 shall send a written notice of the violation to the person. The  
17 written notice must state that the person may request a hearing by  
18 filing a written request for a hearing with the Secretary of State  
19 not later than 14 days after the written notice is sent. If the person  
20 files a request for a hearing with the Secretary of State not later  
21 than 14 days after written notice is sent, the Secretary of State  
22 must afford the person an opportunity for a hearing.*

23 8. The state business license required to be obtained pursuant  
24 to this section is in addition to any license to conduct business that  
25 must be obtained from the local jurisdiction in which the business is  
26 being conducted.

27 ~~16.1~~ 9. For the purposes of this chapter, a person shall be  
28 deemed to conduct a business in this State if a business for which  
29 the person is responsible:

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

32 (1) Chapter 82 or 84 of NRS; or

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

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

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

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

40 ~~17.1~~ 10. As used in this section, "registered agent" has the  
41 meaning ascribed to it in NRS 77.230.

42 **Sec. 4.** Chapter 225 of NRS is hereby amended by adding  
43 thereto a new section to read as follows:

44 *For the purpose of establishing the identity of an entity  
45 organized pursuant to title 7 of NRS or a person who is issued a*



1 *state business license pursuant to chapter 76 of NRS or a*  
2 *certificate of exemption pursuant to section 2 of this act, the*  
3 *Secretary of State shall assign a unique business identification*  
4 *number to each entity organized pursuant to title 7 of NRS or*  
5 *to any person who is issued a state business license pursuant to*  
6 *chapter 76 of NRS or a certificate of exemption pursuant to*  
7 *section 2 of this act.*

8 **Sec. 5.** NRS 244.33505 is hereby amended to read as follows:

9 244.33505 1. In a county in which a license to engage in a  
10 business is required, the board of county commissioners shall not  
11 issue such a license unless the applicant for the license:

12 (a) Signs an affidavit affirming that the business:

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

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

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

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

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

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

28 3. ~~Each board of county commissioners shall submit to the~~  
29 ~~Administrator of~~ *The state business portal established pursuant to*  
30 *NRS 75A.100 must make available to* the Division of Industrial  
31 Relations of the Department of Business and Industry monthly a  
32 ~~list~~ *report* of the names of those businesses which have submitted  
33 an affidavit or attestation required by subsections 1 and 2.

34 4. *Upon receiving an affidavit or attestation required by*  
35 *subsection 1, the state business portal may provide the owner of*  
36 *the business with a document setting forth the rights and*  
37 *responsibilities of employers and employees to promote safety in*  
38 *the workplace, in accordance with regulations adopted by the*  
39 *Division of Industrial Relations of the Department of Business*  
40 *and Industry pursuant to NRS 618.376.*

41 5. Upon receiving an affidavit or attestation required by ~~this~~  
42 ~~section,~~ *subsection 2*, a board of county commissioners shall  
43 provide the owner of the business with a document setting forth the  
44 rights and responsibilities of employers and employees to promote  
45 safety in the workplace, in accordance with regulations adopted by





1 the Division of Industrial Relations of the Department of Business  
2 and Industry pursuant to NRS 618.376.

3 **Sec. 6.** NRS 268.0955 is hereby amended to read as follows:

4 268.0955 1. In an incorporated city in which a license to  
5 engage in a business is required, the city council or other governing  
6 body of the city shall not issue such a license unless the applicant  
7 for the license:

8 (a) Signs an affidavit affirming that the business:

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

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

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

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

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

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

25 3. ~~Each city council or other governing body of an~~  
26 ~~incorporated city shall submit to the Administrator of~~ *The state*  
27 *business portal established pursuant to NRS 75A.100 must make*  
28 *available to* the Division of Industrial Relations of the Department  
29 of Business and Industry monthly a ~~list~~ *report* of the names of  
30 those businesses which have submitted an affidavit or attestation  
31 required by subsections 1 and 2.

32 4. *Upon receiving an affidavit or attestation required by*  
33 *subsection 1, the state business portal may provide the owner of*  
34 *the business with a document setting forth the rights and*  
35 *responsibilities of employers and employees to promote safety in*  
36 *the workplace, in accordance with regulations adopted by the*  
37 *Division of Industrial Relations of the Department of Business*  
38 *and Industry pursuant to NRS 618.376.*

39 5. Upon receiving an affidavit or attestation required by ~~this~~  
40 ~~section,~~ *subsection 2*, the city council or other governing body of  
41 an incorporated city shall provide the applicant with a document  
42 setting forth the rights and responsibilities of employers and  
43 employees to promote safety in the workplace in accordance with  
44 regulations adopted by the Division of Industrial Relations of the  
45 Department of Business and Industry pursuant to NRS 618.376.



1       **Sec. 7.** NRS 364.110 is hereby amended to read as follows:

2       364.110 No county license board and no other licensing  
3 authority, whether county, city or township, within the State of  
4 Nevada, shall issue an initial license or transfer any license to any  
5 person, firm or corporation authorizing the person, firm or  
6 corporation to engage in, or in any manner carry on, any business  
7 of the retail sale of wines, beers, liquors, soft drinks, produce, meats  
8 or other foodstuffs, clothing, hardware, or any other type or class of  
9 merchandise whatever, without requiring the applicant or applicants  
10 for the license to file with the licensing authority an affidavit  
11 showing:

12       1. *That the applicant or applicants maintain an active state*  
13 *business license issued pursuant to chapter 76 of NRS and the*  
14 *business identification number assigned to the applicant or*  
15 *applicants by the Secretary of State pursuant to section 4 of this*  
16 *act.*

17       2. Whether the applicant or applicants are engaged in business  
18 under a fictitious name, and if so engaged in business, that the  
19 applicant or applicants have complied with the provisions of chapter  
20 602 of NRS.

21       ~~2.~~ 3. Whether there has been any change in ownership in the  
22 business of the applicant or applicants during the preceding calendar  
23 year, and if there has been any such change in ownership, that the  
24 change was made in compliance with the provisions of chapter 104  
25 of NRS.

26       **Sec. 8.** NRS 237.180 is hereby repealed.

27       **Sec. 9.** 1. Notwithstanding the amendatory provisions of this  
28 act, a state or local agency or health district is not required to use the  
29 state business portal to collect common business registration  
30 information or integrate into the state business portal as required by  
31 subsection 3 of NRS 75A.100, as amended by section 1 of this act,  
32 until January 1, 2014, unless the State Board of Examiners extends  
33 this deadline pursuant to subsection 2.

34       2. If a state or local agency or health district believes that it  
35 cannot comply with the requirements of subsection 3 of NRS  
36 75A.100, as amended by section 1 of this act, before January 1,  
37 2014, the state or local agency or health district may submit to the  
38 State Board of Examiners a written request to extend the deadline  
39 which sets forth the reason for requesting the extension. Upon  
40 receipt of a written request to extend the deadline, the State Board of  
41 Examiners may extend the deadline set forth in subsection 1 as it  
42 deems necessary. The State Board of Examiners shall report to the  
43 Legislative Commission each deadline extension approved by the  
44 State Board of Examiners pursuant to this subsection.



1     **Sec. 10.** The provisions of NRS 354.599 do not apply to any  
2 additional expenses of a local government that are related to the  
3 provisions of this act.

4     **Sec. 11.** This act becomes effective on July 1, 2013.

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**TEXT OF REPEALED SECTION**

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**237.180 Requirements; annual meeting to design and modify joint forms; report of annual meeting.**

1. The agencies of this State, and the local governments within this State, that collect taxes or fees from persons engaged in business, or require such persons to provide related information and forms, shall coordinate their collection of information and forms so that each enterprise is required to furnish information in as few separate reports as possible. This section applies specifically, but is not limited, to the Department of Taxation, the Employment Security Division of the Department of Employment, Training and Rehabilitation, the State Department of Conservation and Natural Resources, and the counties and cities that require a business license.

2. On or before October 1 of each year, the Executive Director of the Department of Taxation shall convene the heads, or persons designated by the respective heads, of the state agencies named in subsection 1 and the appropriate officers of the cities and counties that require a business license. The Secretary of State, a representative of the Nevada Association of Counties and a representative of the Nevada League of Cities must be invited to attend the meeting. If the Executive Director knows, or is made aware by persuasive information furnished by any enterprise required to pay a tax or fee or to provide information, that any other state or local agency needs to participate to accomplish the purpose set forth in subsection 1, the Executive Director shall also invite the head of that agency or the appropriate officer of the local government, and the person so invited shall attend. The Administrator of the Division of Enterprise Information Technology Services of the Department of Administration shall assist in effecting the consolidation of the information and the creation of the forms.

3. The persons so assembled shall design and modify, as appropriate, the necessary joint forms for use during the ensuing fiscal year to accomplish the purpose set forth in subsection 1. If any dispute cannot be resolved by the participants, it must be referred to



the Nevada Tax Commission for a decision that is binding on all parties.

4. On or before February 15 of each year, the Executive Director of the Department of Taxation shall submit a report to the Director of the Legislative Counsel Bureau for presentation to the Legislature. The report must include a summary of the annual meeting held during the immediately preceding year and any recommendations for proposed legislation.

5. The provisions of chapter 241 of NRS apply to a meeting held pursuant to this section. The Executive Director of the Department of Taxation shall provide members of the staff of the Department of Taxation to assist in complying with the requirements of chapter 241 of NRS.

