

ASSEMBLY BILL NO. 6—COMMITTEE ON JUDICIARY

(ON BEHALF OF THE OFFICE OF ECONOMIC DEVELOPMENT
IN THE OFFICE OF THE GOVERNOR)

PREFILED NOVEMBER 15, 2016

Referred to Committee on Judiciary

SUMMARY—Revises provisions governing exemptions from the requirement to obtain a state business registration. (BDR 7-247)

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

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

AN ACT relating to business; removing an exemption from the requirement to obtain a state business registration for businesses whose primary purpose is to create or produce motion pictures; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law requires certain businesses to obtain a state business registration
2 from the Secretary of State and to pay an annual fee for such registration. (NRS
3 76.100, 76.130) This bill removes the exemption from this requirement for
4 businesses whose primary purpose is to create or produce motion pictures and, thus,
5 requires such businesses to obtain a state business registration and pay the annual
6 fee.

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

1 **Section 1.** NRS 76.020 is hereby amended to read as follows:
2 76.020 1. Except as otherwise provided in subsection 2,
3 “business” means:
4 (a) Any person, except a natural person, that performs a service
5 or engages in a trade for profit;



1 (b) Any natural person who performs a service or engages in a
2 trade for profit if the person is required to file with the Internal
3 Revenue Service a Schedule C (Form 1040), Profit or Loss From
4 Business Form, or its equivalent or successor form, a Schedule E
5 (Form 1040), Supplemental Income and Loss Form, or its
6 equivalent or successor form, or a Schedule F (Form 1040), Profit or
7 Loss From Farming Form, or its equivalent or successor form, for
8 that activity; or

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

13 2. The term does not include:

14 (a) A governmental entity.

15 (b) A nonprofit religious, charitable, fraternal or other
16 organization that qualifies as a tax-exempt organization pursuant to
17 26 U.S.C. § 501(c).

18 (c) A person who operates a business from his or her home and
19 whose net earnings from that business are not more than 66 2/3
20 percent of the average annual wage, as computed for the preceding
21 calendar year pursuant to chapter 612 of NRS and rounded to the
22 nearest hundred dollars.

23 (d) A natural person whose sole business is the rental of four or
24 fewer dwelling units to others.

25 ~~(e) A business whose primary purpose is to create or produce~~
26 ~~motion pictures. As used in this paragraph, "motion pictures" has~~
27 ~~the meaning ascribed to it in NRS 231.020.~~

28 ~~(f)~~ A business organized pursuant to chapter 82 or 84 of NRS.

29 ~~(g)~~ (f) A business organized pursuant to chapter 81 of NRS if
30 the business is a nonprofit unit-owners' association.

31 **Sec. 2.** This act becomes effective on July 1, 2017.

